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Total Eclipse Of Freedom
By Burnice Russ

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Full publication

A Total Eclipse Of Freedom **By Burnice L. Russ**

Reference: http://whale.to/b/m_ch14.html
1891, a secret association , Round Table Group , London by Cecil Rhodes

CONCURRENT RESOLUTION
Expressing the sense of Congress that Congress should adopt and implement the goals and recommendations provided by the President's New Freedom Commission on Mental Health through legislation or other appropriate action to help ensure affordable, accessible, and high quality mental health care for all Americans.
Whereas the National Institute of Mental Health has found that 22.1 percent of Americans ages 18 and older suffer from a diagnosable mental disorder each year;
Whereas the National Institute of Mental Health has found that 4 of the 10 leading causes of disability in the United States are mental disorders; Whereas approximately 90 percent of the 30,000 people who commit suicide in the United States every year have a diagnosable mental disorder;
Whereas the President created the New Freedom Commission on Mental Health on April 29, 2002 to study the mental health service delivery system and make recommendations to enable people with serious mental illness to live, work, learn, and participate fully in their communities;
Whereas the Commission identified 6 goals to begin transforming mental health care in America: (1) to help all Americans understand that mental health is essential to overall health; (2) to make mental health care consumer and family driven; (3) to eliminate disparities in mental health services; (4) to make early mental illness screening, assessment, and referral to services common practice; (5) to ensure delivery of excellent mental health care and
acceleration of mental illness research; and (6) to use technology to access mental health care and information;
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Whereas the Commission has made a number of recommendations to Congress to implement its goals;
Whereas the Commission has recommended that to implement its first goal of helping Americans understand that mental health is essential to overall health, Congress should address mental health with the same urgency as physical health, as well as develop and advance a national strategy for suicide prevention and a national campaign aimed at reducing the stigma attached to seeking mental health care;
Whereas the Commission has recommended that to implement its second goal of making mental health care consumer and family driven, Congress should support the practice of developing an individualized plan of care for every individual with a serious mental illness, encourage mental health care providers to involve consumers and families in the mental health system and the path toward recovery, take action to realign relevant Federal programs to improve consumer access and accountability for mental health services, support the States in developing extensive, coordinated mental health systems, and encourage the protection and enhancement of the rights of people with mental illness;
Whereas the Commission has recommended that to implement its third goal of eliminating disparities in mental health services, Congress should support improved access to quality care in rural and geographically remote areas and ensure
that mental health care providers are trained to work effectively with culturally diverse populations;
Whereas the Commission has recommended that to implement its fourth goal of making early screening, assessment, and treatment of mental illness a common practice, Congress should help promote children's mental health by improving and expanding school mental health programs, encouraging screenings for mental disorders (including cooccurring substance use disorders) in primary health care, and supporting appropriate referral to treatment and integrated treatment strategies;
Whereas the Commission has recommended that to implement its fifth goal of ensuring the delivery of excellent mental health care and the acceleration of mental illness research, Congress should encourage the acceleration of research to promote recovery, cures, and prevention, the advance of evidence-based

practices using dissemination and demonstration projects, the improvement and expansion of the workforce which provides these services, and the development of a base of knowledge in understudied areas;
Whereas the Commission has recommended that to implement its sixth goal of using technology to access mental health care and information, Congress should encourage the use of health technology and telehealth to improve access and coordination of mental health care, particularly for Americans in remote areas or in underserved populations, and the development and implementation of integrated electronic health records;
Whereas these goals are interrelated and must be pursued together as quickly as possible: Now, therefore, be it Resolved by the House of Representatives (the Senate concurring), That it is the sense of Congress that Congress should act immediately to adopt and implement the goals and recommendations highlighted in the final report of the President's New Freedom Commission on Mental Health, `Achieving the Promise: Transforming Mental Health Care in
America' through legislation or other appropriate action to help ensure affordable, accessible, and high quality mental health care for all Americans.
Shut Up and Take Your Drugs - writer Mary Starrett calls the New Freedom Initiative one of the president's "worst civil and human rights abuses to date".
Mental Health and World Citizenship by Dr. Dennis Cuddy
Mind Freedom - united action for human rights in mental health.
Psychiatry and the Schools: Mental Hygiene in the 21st Century by Dr. John Breeding
The Truth About Drug Companies - corruption in the pharmaceutical drug industry.
This last site is the official government website for "The President's New Freedom Commission on Mental Health"...
but proceed with caution. I've tried to access the site three times now. Each time it crashed my Internet Explorer. No apparent damage done, but it leads me to wonder whether they want people to get this information or not.
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http://www.mentalhealthcommission.gov/
Notice to Citizens IRS
United States in default... it's the Law!
Public Judicial Notice, Public Judicial Notice #2, and Public Judicial Notice #3 were published in this public forum upon this WebSite for twenty (20) consecutive days. Each has also been published in accordance with law in Veritas National Newspaper, The Round Valley Paper, and many other publications throughout the United States of America. The law requires they be published for only 3 consecutive days or issues in the media in which they are printed. The United States including but not limited to the Department of the Treasury, and Internal Revenue Service has defaulted failing to rebut any allegations of fact in any of these Public Judicial Notices within the twenty days allotted. According to Federal Rules of Civil Procedure and attending State rules, "He who remains silent consents." In accordance with State and Federal Rules of Civil Procedure the allegations of fact in each of these Public Judicial Notices are now PRESUMED FACT. All Citizens may now act in accordance with these FACTS.
Proof of service is registered on the WebSite server and in the captured files of the Statistics for the WebSite program which has registered the download of this entire WebSite by United States government computers including, but not limited to, The White House, the Department of the Treasury, the Federal

Bureau of Investigation, the United States Postal Service, the Internal Revenue Service, the Bureau of Alcohol Tobacco and Firearms, the Pentagon, the Defense Advanced Research Projects Agency (DARPA), United States Military installations across the nation, and EVERY United States National Laboratory including, but not limited to, Lawrence Livermore, Los Alamos, Berkeley, and etc.

Public Judicial Notice

This memorandum will be construed to comply with provisions necessary to establish presumed fact (Federal Rules of Civil Procedure, and attending State rules) should interested parties fail to rebut any given allegation or matter of law addressed herein. The position will be construed as adequate to meet requirements of judicial notice, thus preserving fundamental law. Matters addressed herein, if not rebutted, will be construed to have general application. A true and correct copy of this Public Notice is on file with and available for inspection at the newspaper responsible for publishing the instrument as legal notice. The memorandum addresses the character of the Internal Revenue Service and other agencies of the Department of the Treasury, and legal application of the Internal Revenue Code.

IRS Identity & Principal of Interest

In 1953, the Internal Revenue Service was created by the stroke of a pen when the Secretary of the Treasury changed the name of the Bureau of Internal Revenue (T.O. No. 150-29, G.M. Humphrey, Secretary of the Treasury, July 9, 1953). However, no congressional or presidential authorization for making this change has been located, so the source of authority had to originate elsewhere. Research to which IRS officials have acquiesced suggests that the Secretary exercised his authority as trustee of Puerto Rico Trust #62 (Internal Revenue) (see 31 USC § 1321), and as will be demonstrated, the Secretary does, in fact, operate as Secretary of the Treasury, Puerto Rico.

The solid link between the Internal Revenue Service and the Department of the Treasury, Puerto Rico, was first published in the September 1995 issue of Veritas Magazine, based on research by William Cooper and Wayne Bentson, both of Arizona. In October, a criminal complaint was filed in the office of W. A. Drew Edmondson, attorney general for Oklahoma, against an Enid-based

revenue officer, and in the time since, IRS principals have failed to refute the allegation that IRS is an agency of the Department of Treasury, Puerto Rico. In November, criminal complaints were filed simultaneously with the grand jury for the United States district court for the District of Northern Oklahoma, Tulsa, and the office of Attorney General Edmondson, and both the office of the United States Attorney and IRS principals have yet to rebut the allegations in that instance (UNITED STATES OF AMERICA vs. Kenney F. Moore, et al, 95 CR-129C).

By consulting the index for Chapter 3, Title 31 of the United States Code, one finds that IRS and the Bureau of Alcohol, Tobacco and Firearms are not listed as agencies of the United States Department of the Treasury. The fact that Congress never created a “Bureau of Internal Revenue” is confirmed by publication in the Federal Register at 36 F.R. 849-890 [C.B. 1971 - 1,698], 36 F.R. 11946 [C.B. 1971 - 2,577], and 37 F.R. 489-490; and in Internal Revenue Manual 1100 at 1111.2.

Implications are condemning both to IRS and third parties who knowingly participate in IRS-initiated scams: No legitimate authority resides in or emanates from an office which was not legitimately created and/or ordained either by state or national constitutions or by legislative enactment. See variously, United States v. Germane, 99 U.S. 508 (1879), Norton v. Shelby County, 118 U.S. 425, 441, 6 S.Ct. 1121 (1866), etc., dating to Pope v. Commissioner, 138 F.2d 1006, 1009 (6th Cir. 1943); where the state is concerned, the most recent corresponding decision was State v. Pinckney, 276 N.W.2d 433, 436 (Iowa 1979).

Another direct evidence of the fraud is found at 27 CFR § 1, which prescribes basic requirements for securing permits under the Federal Alcohol Administration Act. The problem here is that

Congress promulgated the Act in 1935, and the same year, the United States Supreme Court declared the Act unconstitutional. Administration of the Act was subsequently moved offshore to Puerto Rico, along with the Federal Alcohol Administration, and operation eventually merged with the Bureau of Internal Revenue, Puerto Rico, which until 1938, along with the Bureau of Internal Revenue, Philippines, created by the Philippines provisional government via Philippines Trust #2 (internal revenue) (see 31 USC § 1321 for listing of Philippines Trust #2 (internal revenue)), administered the China Trade Act (licensing & revenue collection relating to opium, cocaine & citric wines). This line will be resumed after examining additional evidences concerning IRS and Commissioner of Internal Revenue authority.

Further verification that IRS does not have lawful authority in the several States is found in the Parallel Table of Authorities and Rules, beginning on page 751 of the 1995 Index volume to the Code of Federal Regulations. It will be found that there are no regulations supportive of 26 USC §§ 7621, 7801, 7802 & 7803 (these statute listings are absent from the table). In other words, no regulations have been published in the Federal Register, extending authority to the several States and the population at large, (1) to establish revenue districts within the several States, (2) extending authority of the Department of the Treasury [Puerto Rico] to the several States, (3) giving authority to the Commissioner of Internal Revenue and assistants within the several States, or (4) extending authority of any other Department of Treasury personnel to the several States.

Authority of the Internal Revenue Service, via the Commissioner of Internal Revenue, is convoluted in regulations, but makes an amount of sense by citing various regulations pertaining to the Service and application of the Commissioner's authority. General procedural rules at 26 CFR § 601.101(a) provide a beginning-point:

(a) General. The Internal Revenue Service is a bureau of the Department of the Treasury under the immediate direction of the Commissioner of Internal Revenue. The Commissioner has general superintendence of the assessment and collection of all taxes imposed by any law providing internal revenue. The Internal Revenue Service is the agency by which these functions are performed...

The fact that there are no regulations extending Commissioner of Internal Revenue, or Department of the Treasury authority to the several States (26 USC § 7802(a)), has greater clarity in the light of the general merging of functions between IRS and other agencies presently attached

to the Department of the Treasury. The Commissioner is given responsibility for issuing rules and regulations for the Code at 26 CFR § 301.7805-1, with approval of the Secretary, but there are no cites of authority for this CFR subpart, whether Treasury Order, publication in the Federal Register, or even statute cite. In other words, there is no actual or effective delegation which vests the Commissioner with significant independent authority which might be conveyed to IRS, BATF, Customs or any other Department of the Treasury agency with respect to powers extending to or affecting the several States and the population at large.

The link between IRS and the Bureau of Alcohol, Tobacco and Firearms is significant as the tie with the Bureau of Internal Revenue, Department of the Treasury, Puerto Rico, is through this door. Reorganization Plan No. 3 of 1940, Section 2, made the following change:

§ 2. Federal Alcohol Administration The Federal Alcohol Administration, the offices of the members thereof, and the office of the Administrator are abolished, and their function shall be administered under the direction and supervision of the Secretary of the Treasury through the Bureau of Internal Revenue in the Department of the Treasury.

Again, the Federal Alcohol Administration Act of 1935 was declared unconstitutional in 1935, and the operation thereafter transferred off shore to Puerto Rico. The name of the Bureau of Internal Revenue was changed to the Internal Revenue Service in 1953 (cite above), then the Bureau of

Alcohol, Tobacco and Firearms, a division of the Internal Revenue Service, was seemingly separated from IRS (T.O. 120-01, June 6, 1972). In relevant part, the order reads as follows:
1. The purpose of this order is to transfer, as specified herein, the functions, powers and duties of the Internal Revenue Service arising under law relating to Alcohol, Tobacco, Firearms and Explosives including the Alcohol, Tobacco, and Firearms division of the Internal Revenue Service, to the Bureau of Alcohol, Tobacco and Firearms herein after referred to as the Bureau which is hereby established. The Bureau shall be headed by the Director of the Alcohol, Tobacco and Firearms herein referred to as the Director... 2. The Director shall perform the functions, exercise the powers and carry out the duties of the Secretary and the administration and the enforcement of the following provisions of law: A. Chapters 51 and 52 and 53 of the Internal Revenue Code of 1954 and Section 7652 and 7653 of such code insofar as they relate to the commodity subject to tax under such chapters. B. Chapter 61 to 80 inclusive to the Internal Revenue Code of 1954 insofar as they relate to activities administered and enforced with respect to chapters 51, 52, 53. (emphasis added)

Transfer of functions and duties of IRS to BATF relative to Internal Revenue Code Subtitle F (chapters 61 to 80) is important where the instant matter is concerned as the only regulations published in the Federal Register applicable to the several States are under 27 CFR, Part 70 and other parts of this title relating exclusively to alcohol, tobacco and firearms matters. However, the charade doesn't end there. In Reorganization Plan No. 1 of 1965 (5 USC § 903), the original Bureau of Customs, created by Act of Congress in 1895, was abolished and merged under the Secretary of the Treasury.

In a Treasury Order published in the Federal Register of December 15, 1976, the Secretary of the Treasury used something of a slight of hand to confuse matters more by determining, "The term Director, Alcohol, Tobacco, and Firearms has been replaced with the term Internal Revenue Service."

Obviously, it is impossible to replace a person with a thing when it comes to administrative responsibility. However, the order demonstrates that IRS and BATF are one and the same, merely operating with interchangeable hats. Therefore, definitions and designations applicable to one are applicable to the other.

In definitions at 27 CFR § 250.11, the following provisions are found:

Revenue Agent. Any duly authorized Commonwealth Internal Revenue Agent of the Department of the Treasury of Puerto Rico. Secretary. The Secretary of the Treasury of

Puerto Rico. Secretary or his delegate. The Secretary or any officer or employee of the Department of the Treasury of Puerto Rico duly authorized by the Secretary to perform the function mentioned or described in this part.

In the absence of any other definition describing revenue officers and agents, the Secretary, or the Department of the Treasury, definitions above are uniformly applicable to all IRS and BATF departments, functions and personnel. In fact, it will be found that even petroleum tax prescribed in Subtitle D of the Internal Revenue Code applies only to United States territorial jurisdiction exclusive of the several States and to imported petroleum. BATF has authority only with respect to firearms, munitions, etc., produced outside the several States and the first sale of imports.

The two delegations of authority to the Commissioner of Internal Revenue thus far located tend to reinforce conclusions set out above. Treasury Department Order No. 150-42, dated July 27, 1956, appearing in at 21 Fed. Reg. 5852, specifies the following:

The Commissioner shall, to the extent of the authority vested in him, provide for the administration of United States internal revenue laws in the Panama Canal Zone,

Puerto Rico and the Virgin Islands.
On February 27, 1986 (51 Fed. Reg. 9571), Treasury Department Order No. 150-01 specified the following:
The Commissioner shall, to the extent of authority otherwise vested in him, provide for the administration of the United States internal revenue laws in the U.S. Territories and insular possessions and other authorized areas of the world.
To date only three statutes in the Internal Revenue Code of 1986, as currently amended, have been located that specifically reference the several States, exclusive of the federal States (District of Columbia, Puerto Rico, Guam, the Virgin Islands, etc.): 26 USC §§ 5272(b), 5362(c) & 7462. The first two provide certain exemptions to bond and import tax requirements relating to imported distilled spirits for governments of the several States and their respective political subdivisions, and the last provides that reports published by the United States Tax Court will constitute evidence of the reports in courts of the United States and the several States. None of the three statutes extend assessment or collections authority for IRS or BATF within the several States.
IRS is contracted to provide collection services for the Agency for International Development, and case law demonstrates that the true principals of interest are the International Monetary Fund and the World Bank (Bank of the United States v. Planters Bank of Georgia, 6 L.Ed (Wheat) 244; U.S. v. Burr, 309 U.S. 242; see 22 USCA § 286, et seq.). In other words, IRS seemingly provides collection services for undisclosed foreign principals rather than collecting internal revenue for the benefit of constitutional United States government operation. To date, IRS principals have failed to dispute the published Cooper/Bentson allegation that the agency, via these foreign principals, funded the enormous tank and military truck factory on the Kama River, Russia.
The Internal Revenue Service, a foreign entity with respect to the several States, is not registered to do business in the several States. 2. Preservation of Due Process Rights
The Internal Revenue Service has for years been protected by statutory courts both of the United States and the several States, with the latter operating in the framework of adopted uniform laws which ascribe a federal character to the several States. Both operate under the presumption of Congress' Article IV jurisdiction within the geographical United States (the District of Columbia, Puerto Rico, etc.), both accommodate private international law under exclusively United States treaties on private international law, and both operate in the framework of admiralty rules to impose Civil Law (see both majority & dissenting opinions variously, Bennis v. Michigan, U.S. Supreme Court No. 94-8729, March 4, 1996) , which is repugnant to both state and national constitutions (see authority of Department of Justice as representative of the "Central Authority" established by U.S. treaties on private international law at 28 CFR § 0.49; also, "conflict of law" as a subcategory to "statutes" in American Jurisprudence). However, this house of cards will shortly fall as Cooperative Federalism, known as Corporatism well into the 1930s, has been thoroughly

documented and is rapidly being exposed via state and United States appellate courts and in public forum.
In reality, the Internal Revenue Code preserves due process rights, but the statute has been dormant until recently:
[Sec. 7804(b)] (b) PRESERVATION OF EXISTING RIGHTS AND REMEDIES. -- Nothing in Reorganization Plan Numbered 26 of 1950 or Reorganization Plan Numbered 1 of 1952 shall be considered to impair any right or remedy, including trial by jury, to recover any internal revenue tax alleged to have been erroneously or illegally assessed or collected, or any penalty claimed to have been collected without authority, or any sum alleged to have been excessive or in any manner wrongfully collected under the internal revenue laws. For the purpose of any action to recover any such tax,

penalty, or sum, all statutes, rules, and regulations referring to the collector of internal revenue, the principal officer for the internal revenue district, or the Secretary, shall be deemed to refer to the officer whose act or acts referred to in the preceding sentence gave rise to such action. The venue of any such action shall be the same as under existing law.

The reorganization plans of 1950 & 1952 were implemented via the Internal Revenue Code of 1954, Volume 68A of the Statutes at Large, and codified as title 26 of the United States Code. Savings statutes have been in place since the beginning, but generally not understood by the general population or the legal profession. The statute set out above is easier to comprehend when references are consolidated. Further, the dependent clause “including trial by jury” relates to a constitutionally-assured right, not a remedy, so it should be moved to the proper location in the sentence. Finally, the matter of venue is important as “existing law” is constitutional and common law indigenous to the several States. In the absence of legitimate federal law which extends to the several States, those who operate under color of law, engage in oppression, extortion, etc., are subject to the foundation law of the States. Venue is determined by the law of legislative jurisdiction.

Citing “including trial by jury” preserves the full slate of due process rights included in Fourth, Fifth, Sixth, Seventh and Fourteenth Amendments to the Constitution for the united States of America and corresponding provisions in constitutions of the several States. The example represents the class.

Additionally, note that, (1) actions may issue against bogus assessments as well as collections, and (2) § 7804(b), unlike § 7433, does not presume that the complaining party is a “taxpayer”. Finally, there is 26 CFR, Part 1 regulatory support for § 7804 where there are no regulations published in the Federal Register in support of § 7433 (see Parallel Table of Authorities and Rules, beginning on page 751 of the Index volume to the Code of Federal Regulations). Therefore, § 7804(b) preserves rights and determines the nature of civil actions for remedies in the several States. When straightened out, applicable portions of § 7804(b) read as follows:

Nothing in [the Internal Revenue Code] shall be considered to impair any right, [including trial by jury], or remedy, to recover any internal revenue tax alleged to have been erroneously or illegally assessed or collected ... The venue of any such action shall be the same as under existing law.

The necessity of due process is implicitly preserved by 28 USC § 2463, which stipulates that any seizure under United States revenue laws will be deemed in the custody of the law and subject solely to disposition of courts of the United States with proper jurisdiction. In other words, even if IRS had legitimate authority in the several States, the agency would of necessity have to file a civil or criminal complaint prior to garnishment, seizure or any other action adversely affecting the life, liberty or property of any given person, whether a Fourteenth Amendment citizen-subject of the United States or a Citizen principal of one of the several States. Due process assurances in the Fifth and Fourteenth Amendments do not equivocate -- administrative seizures without due process can be equated only to tyranny and barbarian rule. Further, even regulations governing

IRS conduct acknowledge and therefore preserve Fifth Amendment assurances at 26 CFR § 601.106(f)(1).

(1) Rule I. An exaction by the U.S. Government, which is not based upon law, statutory or otherwise, is a taking of property without due process of law, in violation of the Fifth Amendment to the U.S. Constitution. Accordingly, an Appeals representative in his or her conclusions of fact or application of the law, shall hew to the law and the recognized standards of legal construction. It shall be his or her duty to determine the correct amount of the tax, with strict impartiality as between the taxpayer and the Government,

and without favoritism or discrimination as between taxpayers.

Even officers, agents and employees of United States agencies are assured due process where garnishment is concerned (5 USC § 5520a), so the notion that IRS has authority to execute garnishment and other seizures via the private sector without due process is clearly absurd. In the English-American lineage, due process has always been deemed to mean trial by jury under rules of the common law indigenous to the several States; the de jure people of America are not subject to admiralty or administrative tribunals.

Where officers, agents and employees of the Internal Revenue Service are concerned, there can be no plea of ignorance concerning the necessity of due process as the Handbook for Revenue Agents, at paragraph 332: (1), provides the following:

During the course of administratively collecting a tax, an occasion may arise where service of a levy or a notice of levy is not adequate to seize the property of a taxpayer. It cannot be emphasized too strongly that constitutional guarantees and individual rights must not be violated. Property should not be forcibly removed from the person of the taxpayer. Such conduct may expose a revenue officer to an action in trespass, assault and battery, conversion, etc.

The provision acknowledges the Supreme Court decision in Larson v. Domestic and Foreign Commerce Corp. 337 U.S. 682 (1949).

In sum, the mandate for due process, meaning initiatives through judicial courts with proper jurisdiction, is clearly antecedent to imposition of administratively-issued liens, except where licensing agreements obligate assets, or seizures, whether by garnishment, attachment of bank accounts, administrative seizure and sale of real or private property, or any other initiative that compromises life, liberty or property.

3. Current Internal Revenue Code & Internal Revenue Code of 1939 Are Same

Consult 26 USC §§ 7851 & 7852 to verify that the Internal Revenue Code of 1954, as amended in 1986 and since, simply reorganized the Internal Revenue Code of 1939. Read § 7852(b) & (c), then read the balance of §§ 7851 & 7852 for best comprehension.

The importance of making this connection rests on the fact that the Internal Revenue Code of 1939 was merely codification of the Public Salary Tax Act of 1939. There was no general income tax levied against the population at large in 1939 or since. The Public Salary Tax Act of 1939, which in the Internal Revenue Code of 1939 incorporated the Social Security tax activated after 1936, was premised on the notion that working for federal government is a privilege. Income and related taxes prescribed in Subtitles A & C of the current Internal Revenue Code have never been mandatory for anyone other than officers, agents and employees of the United States, as identified at 26 USC § 3401(c), and agencies of the United States, identified at § 3401(d), particularized at 5 USC §§ 102 & 105.

The privilege tax is an excise rather than direct tax -- the Sixteenth Amendment, fraudulently promulgated in 1913, did not alter or repeal constitutional provisions which require all direct taxes to be apportioned among the several States (Constitution, Article I §§ 2.3 & 9.4). In Eisner v. Macomber, 252 U.S. 189 (1918), Coppage v. Kansas, 236 U.S. 1, and numerous decisions since, the United States Supreme Court has repeatedly affirmed that for purposes of income tax, wages and other returns from enterprise of common right are property, not income. In fact, returns from

enterprise of common right are fundamental to all property, and the sanctity is preserved as a fundamental common law principle dating to signing of the Magna Charta in 1215.

The nature of Subtitles A & C taxes is revealed at 26 CFR § 31.3101-1: “The employee tax is measured by the amount of wages received after 1954 with respect to employment after 1936...” In other words, the wage is not the object, but merely the measure of the tax. This verbiage

constitutes so much legalese in an effort to circumvent the duck test, but the fact that taxes collected by the Internal Revenue Service fall into the excise category was confirmed by the Comptroller General's report following the initial effort to audit IRS (GAO/T-AIMD-93-3). It is further suggested at 26 CFR § 106.401(a)(2), where the regulation concedes that, "The descriptive terms used in this section to designate the various classes of taxes are intended only to indicate their general character..."

By referencing the Parallel Table of Authorities and Rules, cited above, it is found that the definition of "gross income" is still preserved in Section 22 of the Internal Revenue Code of 1939, thus cementing the link between the Code of 1939 and Subtitles A & C of the Code of 1954, as amended in 1986 and since. The Internal Revenue Code of 1939 merely codified the Public Salary Tax Act of 1939. This link is further confirmed in Senate Committee On Finance and House Committee On Ways and Means reports No. H.R. 8300 (1954, Internal Revenue Code), in which § 22 of the Internal Revenue Code of 1939 and § 61 of the Internal Revenue Code of 1954 (current code) were solidly linked. Both reports stipulate that the current definition of "gross income" is intended to be constitutional.

This intent is articulated at 26 CFR § 1.61-1(a): "Gross income means all income from whatever source derived, unless excluded by law."

An "Act of Congress" is policy, not law, and per definition located in Rule 54, Federal Rules of Criminal Procedure, has only local application in the District of Columbia and other United States territories and insular possessions unless general application is manifestly expressed: Rule 54(c) -- "'Act of congress' includes any act of Congress locally applicable to and in force in the District of Columbia, in Puerto Rico, in a territory or in an insular possession."

Where the Internal Revenue Code of 1954 is concerned (Vol. 68A, Statutes at Large, p. 3), the legislation is in fact styled, "An Act" "To revise the internal revenue laws of the United States."

As demonstrated above, wages and other returns from enterprise of common right are exempt from direct tax by fundamental law, and the regulation for the current Internal Revenue Code definition for "gross income" clearly articulates the fundamental law exemption.

The exemption as it pertains to the several States is demonstrated by referencing the Parallel Table of Authorities and Rules (Index volume to the CFR, p. 751 of the 1995 edition): There are 26 CFR, Part 1 regulations listed for 26 USC §§ 61 & 62, the latter being the definition for adjusted gross income, but there is no 26 CFR, Part 1 or 31 regulation for 26 USC § 63, the definition for taxable income.

While definitions for gross and adjusted gross income are clearly antecedent to the definition of taxable income, they have no legal effect if there is no taxing authority -- adjusted gross income which is not taxable within the several States is of no consequence where the federal tax system is concerned.

Further, on examination of 26 CFR § 1.62-1, pertaining to "adjusted gross income", it is found that subsections (a) & (b) are reserved so the published regulation is incomplete, with "temporary" regulation § 1.62-1T serving as the current authority defining "adjusted gross income." Temporary regulations have no legal effect.

Definitions at § 3401, Vol. 68A of the Statutes at Large (the Internal Revenue Code of 1954), make it clear that, (§ 3401(a)(A)), "a resident of a contiguous country who enters and leaves the United States at frequent intervals..," is a nonresident alien of the United States (citizens and residents of the several States included), and the exclusion from "wages" extends even to citizens of the United States who provide services for employers "other than the United States or an

agency thereof" (§ 3401(a)(8)(A)).

4. The Employer or Agent is Liable

Volume 68A of the Statutes at Large, the Internal Revenue Code of 1954, makes it perfectly clear who is “liable” for payment of Subtitles A & C taxes:

SEC. 3504. ACTS TO BE PERFORMED BY AGENTS. In case a fiduciary, agent, or other person has the control, receipt, custody, or disposal of, or pays the wages of an employee or group of employees, employed by one or more employers, the Secretary of his delegate, under regulations prescribed by him, is authorized to designate such fiduciary, agent, or other person to perform such acts as are required by employers under this subtitle and as the Secretary or his delegate may specify. Except as may be otherwise prescribed by the Secretary or his delegate, all provisions of law (including penalties) applicable in respect to an employer shall be applicable to a fiduciary, agent, or other person so designated, but, except as so provided, the employer for whom such fiduciary, agent, or other person acts shall remain subject to the provisions of law (including penalties) applicable in respect to employers.

The liability is further clarified at Vol. 68A, Sec. 3402(d):

(d) TAX PAID BY RECIPIENT. -- If the employer, in violation of the provisions of this chapter, fails to deduct and withhold the tax under this chapter, and thereafter the tax against which such tax may be credited is paid, the tax so required to be deducted and withheld shall not be collected from the employer; but this subsection shall in no case relieve the employer from liability for any penalties or additions to the tax otherwise applicable in respect to such failure to deduct and withhold.

These provisions from Vol. 68A of the Statutes at Large comply with and verify liability set out at 26 CFR, Part 601, Subpart D in general. Further, territorial limits of application are made clear by the absence of regulations supporting 26 USC §§ 7621, 7802, etc., which are the statutes authorizing establishment of internal revenue districts and delegations of authority to the Commissioner of Internal Revenue and assistants. The fact that the liability falls to the “employer” (26 USC § 3401(d)) and/or his agent, with no compensation for serving as “tax collector,” narrows the field to federal government entities as “employers” if for no other reason than the population at large is not subject to the edict of government officials. As a matter of course, government cannot compel performance where the general population is concerned. The subject class that has “liability” for Subtitles A & C taxes is the “employer” or his agent, fiduciary, etc., as specified above.

The matter is further clarified in Sections 3403 & 3404 of Vol. 68A, Statutes at Large:

SEC. 3403. LIABILITY FOR TAX. The employer shall be liable for the payment of the tax required to be deducted and withheld under this chapter, and shall not be liable to any person for the amount of any such payment. SEC. 3404. RETURN AND PAYMENT BY GOVERNMENTAL EMPLOYER. If the employer is the United States, or a State, Territory, or political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing, the return of the amount deducted and withheld upon any wages may be made by any officer or employee of the United States, or of such State, Territory, or political subdivision, or of the District of Columbia, or of such agency or instrumentality, as the case may be, having control of the payment of such wages, or appropriately designated for that purpose.

The territorial application, and limitation, is made clear by definitions in Title 26 of the Code of Federal Regulations, as follows:

§ 31.3121(3)-1 State, United States, and citizen. (a) When used in the regulations in this subpart, the term “State” includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, the Territories of Alaska and Hawaii before their admission as States, and (when used with respect to services performed after 1960)

Guam and American Samoa. (b) When used in the regulations in this subpart, the term "United States", when used in a geographical sense, means the several states (including the Territories of Alaska and Hawaii before their admission as States), the District of Columbia, the Commonwealth of Puerto Rico, and the Virgin Islands. When used in the regulations in this subpart with respect to services performed after 1960, the term "United States" also includes Guam and American Samoa when the term is used in a geographical sense. The term "citizen of the United States" includes a citizen of the Commonwealth of Puerto Rico or the Virgin Islands, and, effective January 1, 1961, a citizen of Guam or American Samoa.

Definition of the terms "includes" and "including" located at 26 USC § 7701(c) provides the limiting authority which the above definitions, beyond constructive application, are subject to:

(c) INCLUDES AND INCLUDING. -- The terms "includes" and "including" when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined.

Two principles of law clarify definition intent: (1) The example represents the class, and (2) that which is not named is intended to be omitted. In the definition of "United States" and "State" set out above, all examples are of federal States, and are exclusive of the several States, with the transition of Alaska and Hawaii from the included to the excluded class proving the point. This conclusion is reinforced by the absence of regulations which extend authority to establish revenue districts in the several States (26 USC § 7621), authority for the Department of the Treasury [Puerto Rico] in the several States (26 USC § 7801), and no grant of delegated authority for the Commissioner of Internal Revenue, assistant commissioners, or other Department of the Treasury personnel (26 USC § 7802 & 7803).

5. Lack of Regulations Supporting General Application of Tax

Here again, the Parallel Table of Authorities and Rules is useful as it demonstrates that Subtitles A & C taxes do not have general application within the several States and to the population at large. The regulation for 26 USC § 1 refers to 26 CFR § 301, but that amounts to a dead end -- there is no regulation under 26 CFR, Part 1 or 31 which would apply to the several States and the population at large. Further, there are no supportive regulations at all for 26 USC §§ 2 & 3, and of considerable significance, no regulations supporting corporate income tax, 26 USC § 11, as applicable to the several States.

Where the instant matter is concerned, regulations supporting 26 USC § 6321, liens for taxes, and § 6331, levy and distraint, are under 27 CFR, Part 70. The importance here is that Title 27 of the Code of Federal Regulations is exclusively under Bureau of Alcohol, Tobacco and Firearms administration for Subtitle E and related taxes. There are no corresponding regulations for the Internal Revenue Service, in 26 CFR, Part 1 or 31, which extend comparable authority to the several States and the population at large.

The necessity of regulations being published in the Federal Register is variously prescribed in the Administrative Procedures Act, at 5 USC § 552 et seq., and the Federal Register Act, at 44 USC § 1501 et seq. Of particular note, it is specifically set out at 44 USC § 1505(a), that when regulations are not published in the Federal Register, application of any given statute is exclusively to agencies of the United States and officers, agents and employees of the United States, thus once again confirming application of Subtitles A & C tax demonstrated above. Further, the need for regulations is detailed in 1 CFR, Chapter 1, and where the Internal Revenue Service is concerned, 26 CFR § 601.702.

The need for regulations has repeatedly been affirmed by the Supreme Court of the United States, as stated in California Bankers Ass'n. v. Schultz, 416 U.S. 21, 26, 94 S.Ct. 1494, 1500, 39 L.Ed.2d

812 (1974):
Because it has a bearing on our treatment of some of the issues raised by the parties, we think it important to note that the Act's civil and criminal penalties attach only upon violation of
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regulations promulgated by the Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone ... The government argues that since only those who violate regulations may incur civil and criminal penalties it is the regulations issued by the Secretary of the Treasury and not the broad, authorizing language of the statute, which is to be tested against the standards of the 4th Amendment...
Because there is a citation supporting these statutes applicable under Title 27 of the Code of Federal Regulations, it is important to point out that, "Each agency shall publish its own regulations in full text," (1 CFR § 21.21(c)), with further verification that one agency cannot use regulations promulgated by another at 1 CFR § 21.40. To date, no corresponding regulation has been found for 26 CFR, Part 1 or 31, so until proven otherwise, IRS does not have authority to perfect liens or prosecute seizures in the several States as pertaining to the population at large.
6. Misapplication of Authority
Regulations pertaining to seized property are found at 26 CFR § 601.326:
Part 72 of Title 27 CFR contains the regulations relative to the personal property seized by officers of the Internal Revenue Service or the Bureau of Alcohol, Tobacco and Firearms as subject to forfeiture as being used, or intended to be used, to violate certain Federal Laws; the remission or mitigation of such forfeiture; and the administrative sale or other disposition, pursuant to forfeiture, of such seized property other than firearms seized under the National Firearms Act and firearms and ammunition seized under title 1 of the Gun Control Act of 1968. For disposal of firearms and ammunition under Title 1 of the Gun Control Act of 1968, see 18 U.S.C. 924(d). For disposal of explosives under Title XI of Organized Crime Control Act of 1970, see 18 U.S.C. 844(c).
The only other comparable authority thus far found pertains to windfall profits tax on petroleum (26 CFR § 601.405), but once again, application is not supported by regulations applicable to the several States and the population at large.
Where the provision for filing 1040 returns is concerned, the key regulatory reference is at 26 CFR § 601.401(d)(4), and this application appears related to "employees" who work for two or more "employers", receiving foreign-earned income effectively connected to the United States. The option of filing a 1040 return for refund is mentioned in instructions applicable to United States citizens and residents of the Virgin Islands, but to date has not been located elsewhere. Reference OMB numbers for § 601.401, listed on page 170, 26 CFR, Part 600-End, cross referenced to Department of Treasury OMB numbers published in the Federal Register, November 1995, for foreign application.
The fact that 1040 tax return forms are optional and voluntary, with special application, is further reinforced by Delegation Order 182 (reference 26 CFR §§ 301.6020-1(b) & 301.7701). The Secretary or his delegate is authorized to file a Substitute for Return for the following: Form 941 (Employer's Quarterly Federal Tax Return); Form 720 (Quarterly Federal Excise Tax Return); Form 2290 (Federal Use Tax Return on Highway Motor Vehicles); Form CT-1 (Employer's Annual Railroad Retirement Tax Return); Form 1065 (U.S. Partnership Return of Income); Form 11-B (Special Tax Return - Gaming Services); Form 942 (Employer's Quarterly Federal Tax Return for Household Employees); and Form 943 (Employer's Annual Tax Return for Agricultural Employees).
The "notice of levy" instrument forwarded to various third parties is not a "levy" which warrants surrender of property. The Internal Revenue Code, at § 6335(a), defines the "notice" instrument

by use -- notice is to be served to whomever seizure has been executed against after the seizure is effected. In short, the notice merely conveys information, it is not cause for action. The term "notice" is clarified by definition in Black's Law Dictionary, 6th Edition, and other law dictionaries. Use of the "notice of levy" instrument to effect seizure is fraud by design.

Proper use of the "notice" process, administrative garnishment, et al, is specifically set out in 5 USC § 5514, as being applicable exclusively to officers, agents and employees of agencies of the 129

United States (26 USC § 3401(c)). Even then, however, the process must comply with provisions of 31 USC § 3530(d), and standards set forth in §§ 3711 & 3716-17. In accordance with provisions of 26 CFR, Part 601, Subpart D, the employer, meaning the United States agency the employee is employed by, is responsible for promulgating regulations and carrying out garnishment.

Even if IRS was the agency responsible for collecting from an "employee," due process would be required, as noted above, so authority to collect would ensue only after securing a court order from a court of competent jurisdiction, which in the several States would mean a judicial court of the State. In law, however, there is no authority for securing or issuing a Notice of Distraint premised on non-filing, bogus filing, or any other act relating to the 1040 return. See United States v. O'Dell, Case No. 10188, Sixth Circuit Court of Appeals, March 10, 1947. In G.M. Leasing Corp. v. United States, 429 U.S. 338 (1977), the United States Supreme Court held that a judicial warrant for tax levies is necessary to protect against unjustified intrusions into privacy. The Court further held that forcible entry by IRS officials onto private premises without prior judicial authorization was also an invasion of privacy.

7. Liability Depends on a Taxing Statute

General demands for filing tax returns, production of records, examination of books, imposition and payment of tax, etc., are of no consequence to the point a taxing statute (1) defines what tax is being imposed, and (2) the basis of liability. In other words, even if the Internal Revenue Service was a legitimate agency of the United States Department of the Treasury and had authority in the several States, the Service would have to be specific with respect to what tax was at issue and would have to demonstrate the tax by citing a taxing statute with the necessary elements to establish that any given person was obligated to pay any given tax.

This mandate has been clarified by the courts numerous times, with the matter definitively stated by the Tenth Circuit Court of Appeals in United States v. Community TV, Inc., 327 F.2d 797, at p. 800 (1964):

Without question, a taxing statute must describe with some certainty the transaction, service, or object to be taxed, and in the typical situation it is construed against the Government. Hassett v. Welch, 303 U.S. 303, 58 S.Ct. 559, 82 L.Ed.858

In other words, to the point Service personnel produce the statute which mandates a certain tax and which specifies, "... the transaction, service, or object to be taxed..," the burden of proof lies with the Government, with the consequence being that no obligation or civil or criminal liability can ensue to the point a taxing statute that meets the above requirements is in evidence.

This conclusion is supported by the statute which provides the underlying requirements for keeping records, making statements, etc., located at 26 USC § 6001:

Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe. Whenever in the judgment of the Secretary it is necessary, he may require any person, by notice served upon such person, or by regulations, to make such returns, render such statements, or keep such records, as the Secretary deems sufficient to show whether or not such person is liable for tax under this title. The only records which an employee shall be required to keep under this section in connection with charged tips shall be

charge receipts, records necessary to comply with section 6053(c), and copies of statements furnished by employees under section 6053(a).

The control statute for Subtitle F, Chapter 61, Subchapter A, Part I, concerning records, statements, and special returns, clearly returns the matter to the “employee” defined at § 3401(c), and the “employer” defined at § 3401(d). In general, however, (1) the Secretary must provide direct notice to whomever is required to keep books, records, etc., as being the “person liable,” or (2) specify the person liable by regulation. In the absence of notice by the Secretary, based on a taxing statute which makes such a person liable according to provisions stipulated in United States v. Community TV, Inc., Hassett v. Welch, and other such cases, or regulations which specifically

set establish general liability, there is no liability.

Sec. 6001 also exempts “employees” from keeping records except where tips and the like are concerned. This is consistent with constructive demonstration that “employers” rather than “employees” are required to file returns, as opposed to paying deducted amounts as income tax returns, constructively demonstrated in a previous section of this memorandum and specifically articulated in 26 CFR § 601.104. Clarification via 26 USC § 6053(a) is as follows:

(a) REPORTS BY EMPLOYEES. -- Every employee who, in the course of his employment by an employer, receives in any calendar month tips which are wages (as defined in section 3121(a) or section 3401(a)) or which are compensation (as defined in section 3231(e)) shall report all such tips in one or more written statements furnished to his employer on or before the 10th day following such month. Such statements shall be furnished by the employee under such regulations, at such other times before such 10th day, and in such form and manner, as may be prescribed by the Secretary.

Unraveling § 6001 straightens out the meaning of § 6011, which requires filing returns, statements, etc., by the person made liable (§ 3401(d)), as distinguished from the person required to make returns (payments) at § 6012 (§ 3401(c)). Even though a person might be a citizen or resident of the United States employed by an agency of the United States, and thereby be required to return a prescribed amount of United States-source income, he is not the person liable under § 6011 and attending regulations.

The “method of assessment” prescribed at 26 USC § 6303 is therefore dependent on the taxing statute and must rest on authority specifically conveyed by a taxing statute which prescribes liability where the Secretary (1) has provided specific notice, including the statute and type of tax being imposed, or (2) supports assessment by regulatory application. In the absence of one or the other, an assessment by the Secretary is of no consequence as it is not legally obligating.

The requirement for the Secretary to provide notice to whomever is responsible for collecting tax, keeping records, etc., is clarified at 26 CFR § 301.7512-1, particularly (a)(1)(i), relating to “employee tax imposed by section 3101 of chapter 21 (Federal Insurance Contributions Act),” and (a)(1)(iii), relating to “income tax required to be withheld on wages by section 3402 of chapter 24 (Collection of Income Tax at Source on Wages)...” The person liable is the employer or the employer’s agent, and of particular significance, it is this “person” who is subject to civil and particularly criminal penalties (26 CFR § 301.7513-1(f); 26 CFR §§ 301.7207-1 & 301.7214-1, etc.). Officers and employees of the United States are specifically identified as being liable at 26 USC § 301.7214-1.

The matter of who is required to register, apply for licenses, or otherwise collect and/or pay taxes imposed by the Internal Revenue Code is ultimately and finally put to rest under “Licensing and Registration”, 26 USC §§ 301.7001-1, et seq. Each of the categories so addressed has liability based on some particular taxing statute which creates liability.

8. The Necessity of Administrative Process

The requirement for a specific taxing statute, with 26 USC § 6001 clearly providing the first leg in necessary administrative procedure to determine liability, was addressed at length in Rodriguez v. United States, 629 F.Supp.333 (N.D. Ill. 1986). Presuming (1) the Secretary has provided the necessary notice, or (2) a regulation prescribes general application which makes any given person liable for a tax and requires tax return statements to be filed, each step in administrative process prescribed by 26 USC §§ 6201, 6212, 6213, 6303 and 6331 must be in place for seizure or any other encumbrance to be legal.

Here again, regulations published in the Federal Register are significant, with provisions of 5 USC § 552 et seq., 44 USC § 1501 et seq., 1 CFR, Chapter I, and 26 CFR, Part 601 all supporting the mandate for regulations to be published in the Federal Register before they have general application. It will be noted by referencing the Parallel Table of Authorities and Rules, beginning on page 751 of the 1995 Index volume to the Code of Federal Regulations, that application by

regulation to the several States is only under Title 27 of the Code of Federal Regulations, or that there are no regulations published in the Federal Register. The following entries, or non-entries, are found:

26 USC § 6201 Assessment authority 27 CFR, Part 70 26 USC § 6212 Notice of deficiency No Regulation 26 USC § 6213 Restrictions applicable to deficiencies; petition to Tax Court No Regulation 26 USC § 6303 Notice and Demand for Tax 27 CFR, Part 53, 70 26 USC § 6331 Levy and distraint 27 CFR, Part 70

The assessment authority under 26 USC § 6201, in relevant part as applicable to Subtitles A & C taxes, are as follows:

(a) AUTHORITY OF SECRETARY. -- The Secretary is authorized and required to make the inquires, determination, and assessments of all taxes (including interest, additional amounts, additions to the tax, and assessable penalties) imposed by this title, or accruing under any former internal revenue law, which have been duly paid by stamp at the time and in the manner provided by law. Such authority shall extend to and include the following: (1) TAXES SHOWN ON RETURN. -- The secretary shall assess all taxes determined by the taxpayer or by the Secretary as to which returns or lists are made under this title. (3) ERRONEOUS INCOME TAX PREPAYMENT CREDITS. -- If on any return or claim for refund of income taxes under subtitle A there is an overstatement of the credit for income tax withheld at the source, or of the amount paid as estimated income tax, the amount so overstated which is allowed against the tax shown on the return or which is allowed as a credit or refund may be assessed by the Secretary in the same manner as in the case of a mathematical or clerical error appearing upon the return, except that the provisions of section 6213(b)(2) (relating to abatement of mathematical or clerical error assessments) shall not apply with regard to any assessment under this paragraph. (b) AMOUNT NOT TO BE ASSESSED. -- (1) ESTIMATED INCOME TAX. -- No unpaid amount of estimated income tax required to be paid under section 6654 or 6655 shall be assessed. (2) FEDERAL EMPLOYMENT TAX. -- No unpaid amount of Federal unemployment tax for any calendar quarter or other period of a calendar year, computed as provided in section 6157, shall be assessed. (d) DEFICIENCY PROCEEDINGS. -- For special rules applicable to deficiencies of income, estate, gift, and certain excise taxes, see subchapter B. [emphasis added]

The grant of assessment authority with respect to taxes prescribed in Subtitles A & C is limited to provisions set out above even where the Service might have authority relating to those made liable for the tax, meaning the “employer” specified at 26 USC § 3401(d). Clearly, returns made either by the agent of the United States agency required to file a return, or the Secretary, are to be

evaluated mathematically, and errors are to be treated as clerical errors, nothing more. The Secretary has no authority to assess estimated income tax (individual estimated income tax at § 6554; corporation estimated income tax at § 6655), or unemployment tax (§ 6157). For all practical purposes, the trail effectively ends here.

9. The Impossibility of Effective Contract/Election

In order for there to be an opportunity for a nonresident alien of the United States (a Citizen of one of the several States) to elect to be taxed or treated as a citizen or resident of the United States, one or the other of a married couple, or the single “individual” making the election, must be a citizen or resident of the United States (26 USC § 6013(g)(3)). Some party must in some way be connected with a “United States trade or business” (performance of the functions of a public office (26 USC § 7701(a)(26)). A nonresident alien never has self-employment income (26 CFR § 1.1402(b)-1(d)). In the event that a nonresident alien is an “employee” (26 USC § 3401(c)), the “employer” (26 USC § 3401(d)) is liable for collection and payment of income tax (26 CFR § 1.1441-1). And in order for real property to be treated as effectively connected with a United States trade or business by way of election, it must be located within the geographical United

States (26 USC § 871(d)).

Provisions cited above preclude any and all legal authority for Citizens of the several States, or privately owned enterprise located in the several States, to participate in federal tax and benefits programs prescribed in Subtitles A & C of the Internal Revenue Code and companion legislation such as the Social Security Act which provide benefits from the United States Government, which is a foreign corporation to the several States.

Summary & Conclusion

This memorandum is not intended to be exhaustive, but merely sufficient to support causes set out separately. The most conspicuous conclusions of law are that Congress never created a Bureau of Internal Revenue, the predecessor of the Internal Revenue Service; Subtitles A & C of the Internal Revenue Code prescribe excise taxes, mandatory only for employees of United States Government agencies; the Internal Revenue Service, within the geographical United States where the Service appears to have colorable authority, is required to use judicial process prior to seizing or encumbering assets; and the law demonstrates that people of the several States, defined as nonresident aliens of the self-interested United States in the Internal Revenue Code, cannot legitimately elect to be taxed or treated as citizens or residents of the United States. If a Citizen of one of the several States works for an agency of the United States or receives income from a United States “trade or business” or otherwise effectively connected with the United States, the employer or other third party responsible for payment is made liable for withholding taxes at the rate of 30% or 14%, depending on classification, and is thus “the person liable” and may be subject to Internal Revenue Service initiatives, with administrative initiatives, where seizure and/or encumbrance actions are concerned, subject to judicial determinations by courts of competent jurisdiction.

Notice #2

Notice to Citizens

United States in default... it's the Law!

Public Judicial Notice, Public Judicial Notice #2, and Public Judicial Notice #3 were published in this public forum upon this WebSite for twenty (20) consecutive days. Each has also been published in accordance with law in Veritas National Newspaper, The Round Valley Paper, and many other publications throughout the United States of America. The law requires they be published for only 3 consecutive days or issues in the

media in which they are printed. The United States including but not limited to the Department of the Treasury, and Internal Revenue Service has defaulted failing to rebut any allegations of fact in any of these Public Judicial Notices within the twenty days allotted. According to Federal Rules of Civil Procedure and attending State rules, "He who remains silent consents." In accordance with State and Federal Rules of Civil Procedure the allegations of fact in each of these Public Judicial Notices are now PRESUMED FACT. All Citizens may now act in accordance with these FACTS.

Proof of service is registered on the WebSite server and in the captured files of the Statistics for the WebSite program which has registered the download of this entire WebSite by United States government computers including, but not limited to, The White House, the Department of the Treasury, the Federal Bureau of Investigation, the United States Postal Service, the Internal Revenue Service, the Bureau of Alcohol Tobacco and Firearms, the Pentagon, the Defense Advanced Research Projects Agency (DARPA), United States Military

installations across the nation, and EVERY United States National Laboratory including, but not limited to, Lawrence Livermore, Los Alamos, Berkeley, and etc.

Public Judicial Notice #2

Judicial notice is hereby served by affiants upon the United States any other interested party named within. This public notice will be construed to comply with provisions necessary to establish presumed fact under the Federal Rules of Civil Procedure and attending State rules should interested parties fail to rebut any given allegation or matter of law addressed herein. The position will be construed as adequate to meet requirements of judicial notice, thus preserving fundamental law. Matters addressed herein, if not rebutted, will be construed to have general application. This public notice includes all information which will be found by following the links on this page and by following the links found on any page that is linked from this page. A true and correct copy of this Public Notice is on file with and available for inspection at the office of VERITAS national newspaper and at the office of Harvest Trust. This public notice addresses federal jurisdiction, federal authority, jurisdiction and authority of federal agents, the Constitutionality and lawful character of the income tax and the Internal Revenue Service, and other agencies of the United States government including but not limited to the Department of the Treasury, and legal application of the Internal Revenue Code.

Any statements or claims made by the Affiants in this public notice, properly rebutted by facts of Law, or by overriding Constitution for the United States of America, Article Three, Supreme Court rulings, shall not prejudice the Lawful validity of other claims not properly rebutted or invalidated by facts of Law.

This public notice has been published on this WebPages for more than three days which fulfills the legal requirement under the law in accordance to Federal Rules of Civil Procedure and attending rules of the State of Arizona. This public notice is mirrored on three websites in addition to this website.

It appears that we, William and Annie Cooper, have been targeted for imprisonment or extermination by the federal government and the Anti Defamation League (ADL) for documenting and sourcing the truth about the tyranny and despotism of the Illuminati's coming socialist

totalitarian new world order. We have worked feverishly since 1988 documenting and sourcing the facts of the treason being brought about by the Illuminati's socialist change agents in government, and through the activities of Secret Societies and organizations such as the subversive Anti Defamation League. We are not criminals. Everything we have ever done has been in good faith and with reasonable cause. We are not afraid. We will not run and hide. We will continue to oppose evil whenever and wherever we find it. We will stand and fight whomever or whatever assault they may mount against us.

I first learned of the treason taking place in this country (and around the world) when I discovered the plan named "MAJESTYTWELVE" while a member of the Intelligence Briefing Team and Petty officer of the watch in the command center of Admiral Bernard Clarey who at that time was the Commander in Chief of the Pacific Fleet. The plan outlined the implementation of all of the planks of the Communist Manifesto which began with the graduated so-called Income Tax administered by the fiction known as the Internal Revenue Service, the disarmament of the American People through laws instigated by a series of "terrorist" acts, the formation of a world police force made up of the United Nations force known as NATO combined with the military forces of the United States and the members of the United Nations force known as the "Warsaw Pact" which plan is outlined in State Department Publication 7277. It documented the intent to demonize and target Patriots and so-called "tax protestors" through "Project Trojan Horse"... and much much more.

We have been documenting and sourcing the facts of this plan since 1988 in lectures and speaking engagements

throughout the nation and the world. The accuracy of MAJESTYTWELVE and our research is reflected in the fact that since 1988 I have made over 150 predictions of future world events and have only been wrong once.

The Illuminati's Rush Limbaugh read a White House memo that stated, "William Cooper is the most dangerous radio host in America" on his so-called Excellence In Broadcasting Network in 1995 following the bombing of the Alfred P. Murrah Federal Building in Oklahoma City, Oklahoma. It was an cowardly effort to redirect the socialist attack on so-called "right wing" radio hosts away from Limbaugh and onto me, William Cooper, while touting himself as "the most dangerous radio host in America."

My FBI record, which was initiated by the investigation required by my Secret security clearance while in the U.S. Air Force, and my Top Secret Q (SI) security clearance while in the U.S. Navy, was one of those found in possession of the White House during the scandal known as "Filegate". President Clinton ordered that all agencies of government begin an investigation naming us enemies of the administration and "domestic terrorists". Since when is telling the truth terrorism in this country?

After writing much of this in other publications and while addressing these facts in speaking arrangements , the government and the ADL ordered their puppets to

go after us with the intent of shutting us up for good. U.S. Attorney Janet Reno, the butcher of Waco, ordered the Nazi Gestapo to go after us which immediately launched investigations by the FBI, IRS, Financial Crimes Network, and many others. Reno ordered her Phoenix based puppet U.S. Attorney Janet Napolitano to shut us up. Our investigation demonstrates that Janet Reno, Phoenix based United States Attorney Janet Napolitano, Assistant United States Attorney Stephan Winerip and Special Agent Frank Shupnik, and possibly Judge Irwin are members or supporters of the ADL. Shupnik and Winrip have been the most persistent and subversive of the Law in their relentless persecution of this family.

I have engaged myself in research to discover if the information regarding the federal income tax that I

had
seen in MAJESTYTWELVE could be documented. Of all the subjects that I have researched over the years, the unconstitutionality and unlawful application of the federal income tax by the bogus and unconstitutional Internal Revenue Service to the People domiciled within the territorial boundaries of the union states outside of the Constitutional and lawful jurisdiction and authority of the United States government turned out to be the easiest to document and source.
I immediately understood that the income tax is "private law" fraudulently and unconstitutionally applied to the Citizens of the States of the union and others. This becomes obvious when you begin to understand that "tax courts" are not authorized in the constitution and so must be extra-judicial private courts or subversive unconstitutional courts engaged in treasonous activities against the Citizens of the States of the union. It appears that the Citizens of the States of the union are fraudulently brought under the income tax laws through contracts to which they did not wittingly or willingly subscribe. Any contract where full disclosure of all terms of the contract has not been made to all parties thereto are frauds and are null and void upon their inception but most certainly upon discovery of the fraud.
We have discovered the fraud and hereby serve judicial notice of our discovery.
We DEMAND the Internal Revenue Service disclose any and all agreements, contracts, adhesions, laws, regulations, or statutes which make us liable to file and/or pay the so-called income tax. We demand the Internal Revenue Service disclose the true nature of the legal fiction which the IRS contends is us.
Ours and other's legal research, and information obtained through the Freedom of Information Act, revealed that the federal government and its agents have no authority whatsoever to conduct such an investigation. In fact it once again confirmed that the federal government has no authority or federal jurisdiction within the territorial boundaries of any state of the union
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whatsoever except on property purchased by the government where jurisdiction has lawfully been ceded to the federal government by the state legislature, and over only those specific crimes enumerated in the Constitution for the united States of America. There is only one exception and that is extraterritorial jurisdiction brought about by treaties with foreign nations such as the Crown of England. We are not citizens of any foreign government. We are not subjects of the Crown of England or Great Britain. We are not subjects of the Queen of England or Great Britain.
My research was confirmed with the following:
"The power of the United States to tax is limited to persons, property, and business within their jurisdiction, as much as that of a state is limited to the same subjects within its jurisdiction." - Supreme Court Justice Fields
"It is a well-established principle of law that all federal legislation applies only within the territorial jurisdiction of the United States unless a contrary intent appears." Foley Brothers v. Filardo, 336 U.S. 281.
And then this by the Supreme Court of New York:
The Supreme Court of New York was presented with the issue of whether the State of New York had jurisdiction over a murder committed at Fort Niagara, a federal fort. In People v. Godfrey, 17 Johns. 225, 233 (N.Y. 1819), that court held that the fort was subject to the jurisdiction of the State since the lands therefore had not been ceded to the United States: "To oust this state of its jurisdiction to support and maintain its laws, and to punish crimes, it must be shown that an offense committed within the acknowledged limits of the state, is clearly and exclusively cognizable by the laws and courts of the United States. In the case already cited, Chief Justice Marshall observed, that to bring the offense within the jurisdiction of the courts of the union, it must have been committed out of the jurisdiction of any state; it is not, the offence committed,

but the place in which it is committed, which must be out of the jurisdiction of the state."
The IRS makes it own rules (constitutes unconstitutional legislative action) but the Internal Revenue Manual Handbook. 10.3.1.1 Chap. 7 Enforcement Activities and Investigative Techniques admits no agent of the United States government has any authority or jurisdiction to serve a summons or arrest warrant anywhere other than "within the jurisdiction of the United States":
"[10.3.1.1] 7.2.3 (10/01/96)
"Service and Return
1."An arrest warrant can be executed by a federal marshal or by some other officer authorized by law. The summons may be served by any person authorized to serve a summons in a civil action; however, Inspectors should make every effort to serve their own summonses. The arrest warrant can be executed, and the summons served, at any place within the jurisdiction of the United States. (Emphasis in red mine)
I discovered that the Internal Revenue Service is NOT an agency of the Department of the Treasury or the federal government. It is not listed as required by law in the United States Code under the organization of the Department of the Treasury nor is the Bureau of Alcohol, Tobacco, and Firearms, or the Secret Service, nor are any of these bogus agencies listed in the United States Code as agencies of any other branch of government. These agencies are in fact fictions.
The United States Supreme Court in Brushaber v. Union Pacific Railroad Company while ruling that the income tax is an excise (indirect tax) included as a part of its ruling that the federal income tax is VOID because Congress unconstitutionally delegated legislative power to the Secretary of the Treasury to write the Law concerning the administrative and enforcement procedures. It was a blatant and unconstitutional breach of the separation of powers and in any case the Constitution does not grant Congress the ability to delegate its powers to anyone or anything or any entity. The IRS, BATF, the Secret Service, and all of their administrative rules, regulations, and enforcement powers were created unconstitutionally by the stroke of a pen of a Department of the Treasury employee. That is why there is so much subterfuge and so many lies

involved in the administration and enforcement of the tax by the so-called Internal Revenue Service.
Uncertainty of the Law: American courts have failed to identify what is the nature of the income tax. This uncertainty of the constitutional classification of this form of taxation presents a monumental due process problem for the American people. Members of Congress should be informed of this uncertainty of the law which they did not create.
On January 8, 1991, the U.S. Supreme Court ruled that Americans who refuse to pay their income taxes because they sincerely believe that the tax law is unconstitutional COULD NOT be convicted of willful tax evasion! According to Justice Byron White "someone's good faith belief that a federal tax on his or her wages is unlawful, would not make that person guilty of a crime requiring willful action, no matter how unreasonable that persons belief".
Even if the income tax were Constitutional it is misapplied to the Citizens of the States of the union except where the IRS can prove that a Citizen has contracted, with full disclosure by the IRS to that Citizen of all terms and liabilities of that contract, to make him or herself liable.
American Legacy Resources wrote one of the best explanations of what the income tax is and what it is not. Visit their Taxation Supplement for a mind expanding experience. Another extremely educational site is called Taxgate. Once you begin to understand how badly you have been defrauded, cheated, and extorted you will never be able to return to sheopledom.
In light of the above we filed FOIA requests asking the IRS for specific documents which specifically require us to file and pay the so-called income tax... they could not and did not

produce any such documentation but sent me a copy of an old 1040 which I had filed before I mustered the guts to stop filing based upon the information I had seen in MAJESTYTWELVE and from my research which verified that the tax is a criminal fraud. The implication was that the 1040s which I had filed in the past was their only authority. In other words I had signed the form stating that I was a "taxpayer". The interpretation of the IRS was that since I had filed previously it was an admission that I was required to file. Hitler would have loved their reasoning. When we filed we filed either by honest mistake because we had not yet discovered the fraud or because of fear and intimidation which is called extortion. Fraud and extortion are criminal acts under the law. When we discovered the fraud we declared all contracts and signatures past, present, and future, which might make us liable to the fraud to be null and void due to fraud.

We also filed FOIA requests asking the IRS for specific documents which gave the IRS the authority to conduct an investigation of a Citizen of Arizona. The IRS could not, and did not, produce any such documentation. We noticed Special Agent Shupnik and Assistant U.S. Attorney Winerip to produce their credentials and documentation of their authority to conduct such an investigation... they refused because they could not as no such documents exists.

We learned of an secret agreement between the individual states of the union and the IRS. We obtained an unredacted copy and found that it is an agreement granting jurisdiction to the IRS to require federal employees who are state Citizens and residents of the states to file and pay the so-called federal income tax. No cession of jurisdiction over these people was granted by the state legislature as required by Law. If the so-called Internal Revenue Service has the jurisdiction and authority to require Citizens and residents of the states to file and pay the so-called income tax why do they have to have an special secret agreement between the IRS and the states to tax their federal employees who live and work outside the jurisdiction and authority of the United States government?

We filed suit against the United States government, the IRS, Attorney General Janet Reno, U.S. Attorney for the District of Arizona Janet Napolitano, and others, demanding the court simply order the defendants to either produce the documentation that allows the IRS to tax and/or investigate a Citizen of any state of the union or admit that no such documentation exists, and several other points of Law. The suit has been active for almost three years and the federal judge has refused to order the defendants to obey the law and produce their authority or admit that it

does not exist. The attorney for defendants, Katz (another ADL member) has slipped up and admitted in documents that he/she filed in this case that no such documentation (thus no such authority) exists in the Phoenix District. This suit is still awaiting adjudication in United States District Court in Phoenix, Arizona. The government and the ADL wants us in prison or dead before the judge is forced to rule in our favor as he must if he obeys the Law. Recent experience tells us that the courts have been corrupted and the law is frequently ignored. Pro Se litigants are all but ignored by federal judges who pass the cases to clerks to handle.

Upon discovery that U.S. District Court in Phoenix is an Article I Court we withdrew our suit against defendants for the reason that Title I Courts have no jurisdiction over Citizens of the Union States. Only Article III Courts and the U.S. Supreme Court have jurisdiction in cases concerning Citizens of Union States. We cannot find an Article III Court existing anywhere in the united States of America.

We have not committed any crime; but on June 18, 1998 a United States Marshall came to the Trust Headquarters in Eagar, Arizona to serve a summons for criminal trial in U.S. District Court in Phoenix Arizona on "legal fictions". We told him that we are not the legal fictions named in the summons and ordered him off the Trust property. I told him he was trespassing and that he had no federal jurisdiction or authority within the territorial boundaries of the state of Arizona. He

knew I was right and obeyed me without serving the papers thus proving me right.
Since no legal fictions can be found at our Trust Headquarters and domicile and since no service was made the Court can take no action if the Court obeys the Law. As we discovered with Waco, Ruby Ridge, and other federal atrocities the federal Courts seldom obey the Law. The Marshall told me that if the legal fictions named in the summons did not appear in federal Court in Phoenix, Arizona on July 1, 1998 a warrant will be issued for OUR arrest. We will not appear as we are not the legal fictions named in the summons, the court has no jurisdiction or authority over us domiciled within the territorial boundaries of the State of Arizona, and we will not allow an unconstitutional arrest to occur.
As members of the Constitutional and Lawfully constituted unorganized Militia of the State and of the united States of America we have the Right guaranteed by the Constitution of the United States of America and the Constitution of the State of Arizona to keep and bear arms in defense of our property, ourselves, the State of Arizona, and the Constitution for the United States of America. Therefore we have not only the Right but the duty to stand and fight the federal Gestapo with all the means at our disposal and any assault which may be mounted upon our property or upon us.
Our children will remain with us. They are not shields, as our enemies will claim, any more than children have been shields for families which have been attacked by despotism throughout history. Allowing our children to disappear into the immoral and destructive government child care and foster home industry run by the mind controlling bogus Psychology profession only to be abused and sexually assaulted for many years is a fate worse than death, and we simply will not allow such a thing to happen to our precious little girls. The federal and/or State government have no jurisdiction or authority of kidnap our children for any reason whatsoever.
The people who have infiltrated our government and are destroying it from within are morally bankrupt and in fact are Nazi jack booted thugs of the worst SS Hitler storm trooper type. They have no ethics, morals, or respect for life, property, religion, or the Law. The Nazis were socialists and socialists are Nazis. Socialists are in complete control of the government of the united States of America today.
We are not anti-government, radical, fundamentalist, crazy, suicidal, criminals, child molesters, bank robbers, child abusers, tax protestors, wife beaters, husband beaters, drug users, drug dealers, drug growers, drug stockpilers, revolutionaries, subversives, terrorists, white supremicist, racists, anti-Semitic, or any other demonizing label that may be applied. We do not have illegal weapons, hand grenades, bombs, missiles, tanks, machine guns, anti-tank rockets, anti-aircraft

weapons or any other demonized instrument of any type whatsoever. And our Trust Headquarters and domicile is NOT a compound.
We are intelligent law abiding reasonable People who have drawn our line in the sand. Our enemy will attempt to demonize us in order to obtain the public's permission to murder our whole family just as they did the Weaver family and the Branch Davidians at Waco, Texas. I never thought I would hear so-called Christians whose ancestors fled the old world to escape religious persecution say, "The Branch Davidians deserved what they got... they were just a bunch of religious fanatics," but I heard so-called Christians say it over and over and over again.
If we are found dead it will NEVER be because we committed suicide. It will be cold blooded murder, just as they did at Ruby Ridge, The World Trade Center, Waco, and Oklahoma City.
We are pro-government, lawful government, lawful Constitutional Republican government as guaranteed to us in the Constitution for the United States of America. We know what the government is and what it is not. We know that the Constitution for the united States of America constitutes the lawful government and anything or anyone outside its strictures, limits, and powers

is operating unlawfully and are in fact outlaws.
We know that the Constitution was not penned by a bunch of dottering old men who did not understand the complexities of the modern age over two hundred years ago. The Constitution was produced by the greatest collection of geniuses who have ever lived. It is the LIVING Supreme Law of our country. It provides within the document itself the provisions for us to make any changes that we may deem necessary. Only a very few changes (Amendments) have ever been made. Those changes or deletions wished for by the socialist/communist Illuminati have been rejected by the American People.
I have served my government all my life. I have been a member of the United States Air Force and the United States Navy. I am a combat veteran of the Vietnam war. I fought as a River Patrol Boat Captain in Vietnam earning medals with the "V" for Valor. I took an Oath to, "support and defend the Constitution for the united States of America against all enemies foreign and DOMESTIC." I intend to fulfill that Oath until the day I die... and after, if that is possible.
What we have included here is by not to be construed to be the entirety of our legal position.
The Affiants hereby give the government agents, to whom this public notice is directed, twenty (20) calendar days from the date that this public notice is published on these WebPages to respond to this public notice.
All responses to this affidavit must be designated for delivery EXACTLY as prescribed below, without omitting any parentheses. Otherwise, any attempted correspondence with the Affiant will be returned to the sender, "Refused for Fraud."
William Cooper
All Rights Reserved
(c/o Independence Trust, P.O. Box 1462, Lakeside, (de jure, union state of Arizona)
non-assumpsit to the venue of "AZ" (these united states of America) non-domestic, i.e.,
non-government mail delivery non-assumpsit to the venue of (40351)
Annie Cooper
All Rights Reserved
(c/o Independence Trust, P.O. Box 1462, Lakeside, (de jure, union state of Arizona)
non-assumpsit to the venue of "AZ" (these united states of America) non-domestic, i.e.,
non-government mail delivery non-assumpsit to the venue of (40351)
The Affiants now affixe Affiants' signatures to all of the above affirmations with explicit reservation of all of Affiants' unalienable Rights without prejudice to any of those Rights.
I William, Cooper. declare under penalty of perjury under the laws of the 1787 Constitution for the United States of America that the foregoing public notice is, to the best of William, Cooper's Knowledge, belief, understanding and information, true, correct certain and complete.
In God we trust.
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This public notice was published to this WebPages on June 28, 1998.
Further the Affronts sayeth naught.
(signed) William, Cooper Annie, Cooper - Affiants
Dorothy Cooper and Allyson Cooper minor children of Affiants
Notice to Citizens
United States in default... it's the Law!
Public Judicial Notice, Public Judicial Notice #2, and Public Judicial Notice #3 were published in this public forum upon this WebSite for twenty (20) consecutive days. Each has also been published in accordance with law in Veritas National Newspaper, The Round Valley Paper, and many other publications throughout the United States of America. The law

requires they be published for only 3 consecutive days or issues in the media in which they are printed. The United States including but not limited to the Department of the Treasury, and Internal Revenue Service has defaulted failing to rebut any allegations of fact in any of these Public Judicial Notices within the twenty days allotted. According to Federal Rules of Civil Procedure and attending State rules, "He who remains silent consents." In accordance with State and Federal Rules of Civil Procedure the allegations of fact in each of these Public Judicial Notices are now PRESUMED FACT. All Citizens may now act in accordance with these FACTS.

Proof of service is registered on the WebSite server and in the captured files of the Statistics for the WebSite program which has registered the download of this entire WebSite by United States government computers including, but not limited to, The White House, the Department of the Treasury, the Federal Bureau of Investigation, the United States Postal Service, the Internal Revenue Service, the Bureau of Alcohol Tobacco and Firearms, the Pentagon, the Defense Advanced Research Projects Agency (DARPA), United States Military installations across the nation, and EVERY United States National Laboratory including, but not limited to, Lawrence Livermore, Los Alamos, Berkeley, and etc.

Public Judicial Notice

Public Judicial Notice #2

Public Judicial Notice #3

Posted at 2:10 p.m. PDT July 7, 1998. No changes or corrections will be made.

Notice, Contract, Declaration of Citizenship, Affidavit, Demand, and Jurisdiction Challenge

To IRS - Put up or shut up!

We give the Internal Revenue Service 20 Calendar days to respond.

$10,000 REWARD

This Notice, Contract, Declaration of Citizenship, Affidavit, Demand, and Jurisdiction Challenge addresses federal jurisdiction, federal authority, jurisdiction and authority of federal agents, the Constitutionality and lawful character of the income tax, the Internal Revenue Service, and other agencies of the United States government including but not limited to the Department of the Treasury, and legal application of the Internal Revenue Code. It will be construed to comply with provisions necessary to establish presumed fact (Federal Rules of Civil Procedure, and attending State rules) should interested parties fail to rebut within 20 calendar days any given allegation or matter of law addressed herein. The position will be construed as adequate to meet requirements 140 of judicial notice, thus preserving fundamental law. Matters addressed herein, if not rebutted within 20 calendar days, will be construed to have general application.

In federal criminal prosecutions involving jurisdictional type crimes, the government must prove the existence of federal jurisdiction by showing U.S. ownership of the place where the crime was committed and state cession of jurisdiction. If the government contends for the power to criminally prosecute for an offense committed outside "its jurisdiction," it must prove an extra-territorial application of the statute in question as well as a constitutional foundation supporting the same. Absent this showing, no federal prosecution can be commenced for offenses

committed outside "its jurisdiction."
"Once jurisdiction is challenged, it must be proven." Hagins v Lavine, supra note 3 "No sanction can be imposed absent proof of jurisdiction." Standard v Olson, 74 S.Ct. 768 "It has also been held that jurisdiction must be affirmatively shown and will not be presumed." Special Indem. Fund v Prewitt, 205 F2d 306, 201 OK. 308.
All interested parties must make rebuttals to the address contained in item #146 below.
A true and correct signed copy of this document is on file with and available for inspection at the office of VERITAS national newspaper. Interested parties can obtain a certified copy by sending a BLANK $50 postal money order to: VERITAS, c/o P.O. Box 1450, Eagar, Arizona 85925
Notice, Contract, Declaration of Citizenship, Affidavit, Demand, and Jurisdiction Challenge
Know all Men and Women by these presents
de jure, union state) of Arizona)) Ss. Affidavit of Fact) Apache County)
Whereas: The Eternal and Unchanging Principles of the Laws of commerce are:
1. A matter must be expressed to be resolved.
2. In commerce, Truth is Sovereign.
3. Truth is expressed in the form of an Affidavit
4. An undisputed Affidavit stands as Truth in Commerce.
5. An undisputed Affidavit becomes the judgment in commerce.
6. An Affidavit of Fact, under Commercial Law, can only be satisfied:
I. through a Rebuttal Affidavit of Fact, point for point;
II. by payment;
III. by agreement;
IV. by resolution by a jury according to the rules of Common Law;
7. A worker is worthy of his hire;
8. All are equal under the Law.
The foundation of Commercial Law is based upon certain eternally just, valid, moral precepts and truth, which have remained unchanged for at least six thousand (6,000) years, having its roots in Mosaic Law. Said Commercial Law forms the underpinnings of Western Civilization, if not all Nations, Law and Commerce in this world. Commercial Law is non-judicial and is prior and superior to the basis of and cannot be set aside or overruled by the statutes of any governments, Legislatures, Quasi-Governmental Agencies, Courts, Judges, and Law Enforcement Agencies, which are under an inherent obligation to uphold said Commercial Law.
Know all Men that William, Cooper hereinafter, "the Affiant", certifies in this Affidavit of Fact that the following facts are true, correct, certain and complete to the best of the Affiant's knowledge, belief and information.
I, William, Cooper a sui juris, Free, Good and Lawful, Christian, Man upon the Land, who was natural-born on the sixth day of the fifth month of the year of our Lord, nineteen hundred and forty-three in the de jure Los Angeles county of the De jure, union state of California, who is currently a Free Inhabitant, Citizen of the de jure Apache county, of the de jure union state of Arizona in addition to Citizen of the union state of California, and whose mailing location is: All Rights Reserved, (c/o Harvest Trust, c/o P.O. Box 1970, Eagar, de jure, union state of Arizona) non-assumpsit to the venue of "AZ" (these united States of America) non-domestic, i.e.,

non-government mail delivery, non-assumpsit to the venue of (85925), does solemnly affirm, declare, attest and depose:
1. That the Affiant is of Lawful age to make this Affidavit.
2. That the Affiant is competent to make this Affidavit.
3. That the Affiant has personal knowledge of the facts as stated herein.

4. That the Affiant is not under the Lawful guardianship or disability of another.
5. That the Affiant makes this Affidavit of Fact as a matter of record of the Affiant's own Right, sui juris, in the Affiant's own proper self, in propria persona.
6. That the Affiant was natural-born a Citizen of the de jure union state of California in the de jure Los Angeles county on the sixth day of the fifth month of the year of our Lord, nineteen hundred and forty-three. That Affiant's wife, Annie Mordhorst was natural-born a Citizen of the de jure nation of Taiwan in the de jure city of Taipei on the eighth day of the eleventh month of the year of our Lord, nineteen hundred and fifty-three.
7. That as a natural-born, de jure, preamble Citizen of the de jure, union state of California, the Affiant declares the Affiant's sovereignty extended to the Affiant by All Mighty GOD. That Affiant's wife by virtue of the "Common Law" as the lawful wife of Affiant Affiant's lawful wife is a de jure, Common Law Citizen of the de jure, union state of California and sovereignty is extended to the Affiant's lawful wife by ALL MIGHTY GOD.
8. That the de jure, union states of Arizona and California are of the freely associated, compact states of the American union.
9. That the Affiant is a Citizen under the 1776, Unanimous Declaration of the thirteen united States of America (also known as the Declaration of Independence); the 1777 Articles of Confederation; the 1787 Constitution for the united States of America; the Bill of Rights ratified in 1791, and precedent decisions of the Constitution for the united States of America, Article III justice Courts of Law. That Affiant's wife by virtue of the "Common Law" as the lawful wife of Affiant is a Citizen of the same.
10. That the Affiant and Affiant's lawful wife are possessed of unalienable, GOD-given Rights from Affiant's and Affiant's lawful wife's creator.
11. That Affiant's and Affiant's lawful wife's unalienable Rights are memorialized in and secured by the 1787 Constitution for the united States of America and the 1791 Bill of Rights.
12. That the Affiant and Affiant's lawful wife have not ever, do not now, and will not ever knowingly, willingly, voluntarily or intentionally waive any of the Affiant's or Affiant's lawful wife's Rights.
13. That the government of the United States may not assume any power over the Citizens of the de jure union states which is not specifically delegated to the United States by the creators of the United States, that is, the Citizens of the de jure, union states.
14. That the Affiant and Affiant's lawful wife do not owe their Citizenship to the so-called Fourteenth Amendment to the Constitution for the united States.
15. That the Affiant and Affiant's lawful wife ARE NOT LIABLE for the Title 26 United States Code/Internal Revenue Code, Subtitle-A, Section One graduated income taxes for reasons of the Affiant's and Affiant's lawful wife's alienage to the State of the forum of United States Tax Laws.
16. That the Affiant and Affiant's lawful wife were not born in a territory over which the United States is sovereign.
17. That the Affiant and Affiant's lawful wife are not citizens subject to the jurisdiction of the United States, as defined in
(26 Code of Federal Regulations 1.1-1(c)); to wit:
(c)Who is a citizen: Every person born or naturalized in the United States and subject to its jurisdiction is a citizen.
3A American Jurisprudence 1420, Aliens and Citizens. A person is born subject to the jurisdiction of the United States, for purposes of acquiring citizenship at birth, If this birth occurs in a
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territory over which the United States is sovereign.
18. That the Affiant and Affiant's lawful wife are "non-resident to" and "not a dweller within" the

jurisdiction of the "State of the Forum" of Article One, Section Eight, Clause Seventeen, and Article Four, Section Three, Clause Two of the Constitution for the united States of America, in which the United States Congress "exercises exclusive Legislation in; all Cases whatsoever; over said District not exceeding ten Miles square." beyond the seat of Government of places legally ceded by the union states for the erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings, or any other territories or properties "belonging to" the United States. Consequently, the Affiant is not liable for the (Title 26 United States Code, Subtitle-A, Section One), graduated income tax for reasons of the Affiant's non-residence to such State of Forum.
19. That "It is a well-established principle of law that all federal legislation applies only within the territorial jurisdiction of the United States unless a contrary intent appears." Foley Brothers v. Filardo, 336 U.S. 281.
20. That the Affiant and Affiant's lawful wife are not a "resident of", "inhabitant of", "franchise of", "subject of", "ward of", "chattel of", or "subject to the jurisdiction of" the State of the forum of any United States, the corporate State, corporate County, or corporate City, Municipal, body politics created under the primary authority of Article one, Section Eight, Clause seventeen, and Article Four, Section Three, Clause Two of the Constitution for the united States of America, therefore, the Affiant is not subject to any legislation created by such authorities; is not subject to the jurisdiction of any employees, officers or agents deriving the authority thereof; is not subject to Administrative, Constitution for the united States of America, Article One courts, and is not bound by precedents of such courts:
Legislation enacted by Congress applicable to the inferior federal courts in the exercise of power under Article III of the Constitution cannot be affected by legislation enacted by congress under Article 1, Section 8, Clause 17 of the Constitution. D.C. Code, Title 11, at page thirteen
21. That as sovereign Citizens of one of the union states, under the constitution for the united States of America and Law, only Constitution for the united States of America, Article Three, Justice Courts of law decisions are applicable to the Affiant and Affiant's lawful wife.
22. That the reader is hereby w a r n e d to TAKE NOTICE that through the Contract and Declaration of Citizenship/Affidavit of Fact, presently before the reader, the Affiant and Affiant's lawful wife hereby C A N C E L S any and all presumed election(s) made by the United States government or by any agency or department thereof, that has assumed that the Affiant and/or Affiant's lawful wife is or ever has been a citizen or resident of any territory, possession, instrumentality, or enclave under the sovereignty or exclusive jurisdiction of the united states as defined and limited to the United States in Article One, Section Eight, Clause Seventeen and Article Four Section Three, Clause Two of the Constitution for the united States of America, and furthermore, the Affiant hereby C A N C E L S any presumption that the Affiant or Affiant's lawful wife ever knowingly, willingly, voluntarily or intentionally elected to be treated as such a citizen or resident.
23. That the reader is hereby w a r n e d to TAKE NOTICE that through the Contract and Declaration of Citizenship/Affidavit of Fact, presently before the reader, the Affiant and Affiant's lawful wife; hereby; a) R E S C I N D S all endorsements, subscriptions or presumed signatures attributed to the hand of the Affiant, on any form or document whatsoever, which may be construed or has been construed to give the International Monetary Fund; the United Nations; any entity that claims to have a treaty, compact, contract, agreement or understanding with the United States government; the Internal Revenue Service; the Social Security Administration; or any agency or entity of the United States government created under the authority of the Constitution for the united States of America, Article One, Section Eight, Clause Seventeen and Article Four, Section Three, Clause Two; or any other government - whether said government be de jure, de facto, foreign, domestic, local, state, national, international, hemispheric, global, secular or one

which maintains the trappings, vestments and appearance of a true ecclesiastical organization - whatsoever, any authority or jurisdiction over the Affiant and Affiant's lawful wife; through inadvertence, fraud (see 1 after end of this paragraph) or mistake; b) RESCINDS and makes V0ID ab initio, all powers of attorney, in fact, in presumption, or otherwise, endorsed or subscribed by the Affiant or which bear a presumed signature attributed to the hand of the Affiant, or signed by someone or some thing else, without the Affiant's prior, knowing, willing, voluntary and intentional consent, as such power of attorney pertains to the Affiant, but not limited to, any and all quasi-colourable, corporate governmental entities, private or public, on the grounds of constructive fraud and non-disclosure.

1 United States v. Throckmorton, 98 U.S. 65-66

24. That the Affiant and Affiant's lawful wife are not now, and will not ever, knowingly, willingly, voluntarily or intentionally be an officer, employee, elected official or chattel of the United States; the District of Columbia; or an agency, franchise or instrumentality of the United States, the District of Columbia, the Royal Family of Great Britain, or the Vatican.

25. That the Affiant and Affiant's lawful wife are not an officer of a corporation under a duty to withhold.

26. That the Affiant and Affiant's lawful wife are not an "employee" as that "term" is defined in Law and in the Internal Revenue Code, Federal Register, Tuesday, September 7, 1943, section 404.104, page 12267, to wit:

Employee: The term "employee" specifically includes officers and employees whether elected or appointed of the United States, a State, territory, or political subdivision thereof or of the District or Columbia or any agency instrumentality or any one or more of the foregoing.

Section 3401(c) EMPLOYEE For purposes of this chapter, the term employee Includes an officer, employee or elected official of the United States, a State or any political subdivision thereof, the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term also includes an officer of a corporation.

27. That, because the Affiant and Affiant's lawful wife are NOT an "employee", the Affiant does not earn "wages" as such terms are defined in the Internal Revenue Code, to wit:

Section 3401(a) Wages...the term "wages' means all remuneration...for services performed by an employee for his employer... .

28. That, pursuant to the Public Salary Tax Act of 1939, Title One, Section One, the Affiant and Affiant's lawful wife do not earn "gross income" as such term is defined therein. The Public Salary Tax Act of 1939, Title 1 - Section 1, Section 22(a) of the Internal Revenue Code relating to the definition of "gross income" (is amended after the words "compensation for personal service") includes [only] personal service as an officer or employee of a State, or any political subdivision thereof, or any agency or instrumentality of any one or more of the foregoing.

29. That the Affiant and Affiant's lawful wife are not involved in any type of "revenue taxable activities" including but not limited to the manufacture, sale or distribution of alcohol, tobacco, or firearms; any wagering activities; or any other regulated industry, trade or profession.

30. That the Affiant and Affiant's lawful wife do not reside in or obtain income from any source within the District of Columbia, Puerto Rico, the United States Virgin Islands, Guam or any other territory, insular possession, possession, enclave, franchise or instrumentality of the United States, the District of Columbia, the British Commonwealth, or the Vatican.

31. That the Affiant and Affiant's lawful wife are not a United States Person; United States Resident; United States Individual; United States Corporation "citizen subject to it's jurisdiction", or subject of the Royal Family of Great Britain, as such "words of art" are defined in the Internal Revenue Code and other applicable United States Codes or treaties.

32. That the so-called Sixteenth Amendment to the Constitution for the united States did not repeal the Constitutional apportionment restrictions imposed on direct taxes by the Constitution for the united States of America, Article One, Section Two, Clause Three, and Article One, Section 144
Nine, Clause Four, thus, taxes on personal property are direct taxes, not taxable by the federal government unless apportioned according to the census of the union states.
33. That the so-called Sixteenth Amendment to the Constitution for the united States was not properly lawfully and constitutionally ratified by the States of the Union. But if it had been properly ratified it specifies "...incomes, from whatever source derived,...".
Amendment XVI. "The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration."
34. That the Secretary of the Department of the Treasury has defined and limited the tax to be applicable to only, "...taxable income of the taxpayer from specific sources and activities..." The income must be taxable and must come from specific sources and activities that are defined by the Secretary.
Code of Federal Regulations ¤ 1.861- 8(a): "...The rules contained in this section apply in determining taxable income of the taxpayer from specific sources and activities under other sections of the Code referred to in this section as operative sections. See paragraph (f)(1) of this section for a list and description of operative sections."
35. That the Federal Regulations make reference to 'sources' within the United States.. below are the only sources listed from which income must derive in order for it to be taxable for the purpose of the Income Tax.
Code of Federal Regulations 1.861-8(f)(1)
(i) Overall limitation to the foreign tax credit.
(ii) [Reserved]
(iii) DISC and FSC taxable income. (note: DISC is Direct International Sales Corp, and FSC is a Foreign Sales Corp)
(iv) Effectively connected taxable income. Nonresident alien individuals and foreign corporations engaged in trade or business within the United States,...
(v) Foreign base company income.
(vi) Other operative sections.
(A) "...foreign source items of tax..."
(B) "...foreign mineral income..."
(C) [Reserved]
(D) "...foreign oil and gas extraction income..."
(E) "...citizens entitled to the benefits of section 931 and the section 936 tax credit..."
(F) "...residents of Puerto Rico..."
(G) "...income tax liability incurred to the Virgin Islands..."
(H) "...income derived from Guam..."
(I) "...China Trade Act corporations..."
(J) "...income of a controlled foreign corporation..."
(K) "...income from the insurance of U.S. risks..."
(L) "...international boycott factor...attributable taxes and income under section 999..."
(M) "...income attributable to the operation of an agreement vessel under section 607 of the Merchant Marine Act of 1936..."
36. That the item 35. list explains clearly the "gross income" involvement in light of the fact that the U.S. Supreme Court has determined that the Congress acts intentionally and purposely in the

inclusion or exclusion of something in a law. Or simply, if a particular source is not on the list, then it is effectively 'excluded' from the Income Tax Act and subsequently the legal definition of 'Gross Income'.
37. That the item 35. list/regulation can be described simply as a "fence". The U.S. Congress gave the Secretary the task to encircle and delineate the only area from which "Gross Income", and hence "taxable income", can be derived or accepted from... and the Secretary published his

understanding of what was expected of him in the regulations. The above list is in fact the only definition of "sources" anywhere in the regulations. "Whatever" is within the fence is "allowed" to be listed as "Gross Income". If it is not within the confines of the Secretary's "fence" or "regulation", it is "exempt".
38. That some with a vested interest in taking care of our money for us, will argue that the phrase "whatever sources" in the so-called 16th Amendment means "any and all sources"... we AGREE that it does... any and all "sources" within the list! The Secretary has defined them, then Congress agreed with the Secretary! And they are restricted to the above list, as it is the only list which defines sources! An entry for Citizens with domestic income does not exist on this list!
39. That the power of the Congress and the authority it gives to the Executive Branch is limited to the contents of the law.
40. What is not stated in the law is ALWAYS important; it is a fundamental legal principle and a basic maxim of statutory interpretation:
"Expressio unius est exclusio alterius" (the expression of one thing is the exclusion of another)
"When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded." (Black's, 6th ed.)
1.) Section 61 states that gross income is from 'sources' which are taxable.
2.) 26 USC ¤ 861(a), states that the following items of gross income shall be treated as income from sources within the United States, and does not define the 'specific sources' of income from within the U.S., that are taxable.
3.) 26 CFR ¤ 1.861 and following, are the Regulations promulgated by the Secretary of Treasury to implement 26 USC ¤ 861, and prove that the items of gross income discussed in 26 USC ¤ 861, are applicable only to nonresident aliens and U.S. Citizens living abroad.
41. That all of the regulations applicable to 26 USC ¤ 864, Definitions, are directed only to nonresident aliens and foreign corporations. Significantly, the only application of the federal income tax upon the income of U.S. Citizens in existence is with respect to:
(1) a U.S. Citizen's foreign earned income, and
(2) the income of U.S. Citizens living abroad.
42. That when you examine 861's regulations, you find the admission in 1.861-8 (a)(4), that income must come from a specific source to be taxable. If you examine the sources in 1.861-8 (f)(1), you will find that the domestic sources are plainly applicable to nonresident aliens and foreign corporations. The others listed are foreign sources that U.S. citizens would definitely be taxed upon.
43. That there is no direct mention of U.S. sources where U.S. Citizens can earn 'gross income'.
44. That of the five sources listed in (f)(1), four of them are repeated as non-exempt income pursuant to 26 CFR ¤ 1.861-8 (T)(d)(2)(iii). And pursuant to 1.861-8 (T)(d)(2)(ii)(A), all income that is exempt, excluded (not listed), or eliminated from the law, is exempt income. There are no other U.S. sources listed that are applicable to U.S. citizens living and working within the U.S.
45. That since the law is plainly structured to be taxing nonresident aliens, and foreign earned

income, we must have some specific citation of law, specifically taxing U.S. citizens on their domestic source income, as the Secretary has made the list of U.S. sources that are taxable in 26 U.S.C. ¤ 861, applicable only to nonresident aliens.

46. That the only form required to be filed by U.S. Citizens, pursuant to section 1.1-1 of the Code of Federal Regulations, is the 2555 foreign earned income form. With regard to the filing of returns, the only filing requirement for an individual under Subtitle A "income" tax is found in code section 6012(a). Under section 6012(a) and its underlying regulations, "taxable income" is limited to certain income that has been "earned" while living and working in certain foreign countries or territories.

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As proof of the above, under the 1980 Paperwork Reduction Act, the Office of Management and Budget (OMB) must assign an OMB approval number to any agency return that requests and collects information from a U.S. citizen. According to OMB approval control number 1545-0067 assigned to Treasury regulations 1.1-1 "Tax imposed" and 1.6012-0 "Person required to make returns of income" under 26 CFR part 600 to end, the required return for a U.S. citizen to report income is not Form 1040, but Form 2555 "Foreign Earned Income." The 1040 return for the "U.S. Individual" is merely a SUPPLEMENTAL WORKSHEET for the required Form 2555. The top of Form 2555 instructs "attach to front of Form 1040" and "for use by U.S. citizens". Treasury Decision 2313 (TD 2313) clarifies that the Form 1040 individual income tax return is to be used only by the fiduciary of a nonresident alien and receiving interest and/or dividends from the stock of domestic (US) corporations on behalf of that nonresident alien. This decision was issued in 1916 to "collectors of internal revenue" pursuant to the U.S. Supreme Court under the Brushaber v. Union Pacific R.R. decision and still stands today.

For the above reasons, the income tax under Subtitle A is not "voluntary" for those to whom it applies, as some have asserted. It is mandatory, but only for those to whom it applies as explained above. Since the law is limited in its application, the question of whether it is mandatory or voluntary is superfluous. The question is to whom and under what circumstances is the law applied? With regard to the wage tax under Subtitle C, certain legal requirements may be considered mandatory. But only for the payor of the wages (the "employer") and even then, only if both the "employer" and the "covered employee" has voluntarily agreed (via voluntary application on Form W-4) to participate in the entitlement programs. Since there is no legal requirement to have a social security number (SSN) in order to live and work in the U.S. (or simply for the sake of having one); no legal requirement to enter a SSN on Form W-4, sign or submit it, and; no legal requirement for an employer to obtain an employer identification number (EIN) in order to hire workers, neither party - "employee" or "employer" - can be compelled to participate in the entitlement programs, hence compliance under Subtitle C is correctly said to be voluntary for those to whom the income tax under Subtitle A does NOT apply.

IRS Publication 515 and Treasury regulation 1.1441-5 explain the proper use of the Statement of Citizenship (SOC), a copy of which is sent by the employer (who retains the original) to the IRS in Philadelphia only, which makes sense since Philadelphia is the IRS international tax office. The SOC authorizes (and indemnifies) the employer to stop withholding income taxes from the worker who chooses not to have his or her taxes withheld.

47. That attempting to pass off ¤ 61 defining "Gross income" as the section of Code as the law taxing all U.S. citizens on their U.S. source income, even if the income cannot be deemed to be from taxable sources, is dishonest in light of the construction of the statute. Since 26 CFR ¤¤ 1.861-8 (f)(1) and -8T (d)(2)(iii) state plainly the taxable sources which a U.S. Citizen must have, to make income "Gross income" and thus "taxable income" (the latter being taxed in ¤ 1). It is no wonder that the proper Form to be filed, pursuant to Section 1 of 26 U.S.C. and 26 CFR by a U.S.

Citizen is the 2555 Foreign Earned Income form.
48. That 'Exempt Income' is defined:
26 CFR ¤ 1.861-8T(d)(2)(ii)(A)
"In general. For purposes of this section, the term exempt income means any income that is in whole or in part, exempt, excluded, or eliminated for federal income tax purposes."
49. That "Exclusion" is defined in Black's Law Dictionary, in part, as follows:
"Denial of entry or admittance."
50. That right after the Secretary stated this, he plainly listed income not exempt from taxation here as follows:
26 CFR ¤ 1.861-8T(d)(2)(iii)
(iii) Income that is not considered tax exempt.
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The following items are not considered to be exempt, eliminated, or excluded income and, thus, may have expenses, losses, or other deductions allocated and apportioned to them:
(A) In the case of a foreign taxpayer (including a foreign sales corporation (FSC)) computing its effectively connected income, gross income (whether domestic or foreign source) which is not effectively connected to the conduct of a United States trade or business;
(B) In computing the combined taxable income of a DISC or FSC and its related supplier, the gross income of a DISC or a FSC;
(C) For all purposes under subchapter N of the Code, including the computation of combined taxable income of a possessions corporation and its affiliates under section 936(h), the gross income of a possessions corporation for which a credit is allowed under section 936(a); and
(D) Foreign earned income as defined in section 911 and the regulations thereunder (however, the rules of section 1.911-6 do not require the allocation and apportionment of certain deductions, including home mortgage interest, to foreign earned income for purposes of determining the deductions disallowed under section 911(d)(6)).
51. That the only income listed in item 50. related to U.S. Citizens is (D)
52. That the definition of "wages" in ¤ 3401(a) to be withheld from in accordance with ¤ 3402, excludes all remuneration paid to U.S. Citizens by employers, except income which is deemed to be gross income under ¤ 911, or other income related to foreign and U.S. possession sources.
53. That this law confirms our position, in simple terms according to Black's Law Dictionary, that if the income in question comes from a source "excluded" from the law, and thus not mentioned within the law as being taxable, it cannot then meet the source requirements of ¤ 861, its regulations, and thus section 61(a) to be "Gross income", and is by definition EXEMPT.
54. That what is not within a law is just as important as what is!
55. That the entire topic of the "Income Tax" and the statutes regarding it are built upon the foundation of "Gross Income" as defined in ¤ 61 of the Internal Revenue Code, and that the laws mean exactly what they say.
56. That compensation for labour and exercise of the Right to labour are personal property, and such personal property correctly comes under the authority of the Constitution for the united States of America, Article One, Section Two, Clause Three, and Article One, Section Nine, Clause Four, and are, therefore, not taxable by the Federal Government as a graduated tax. Be advised: compensation earned and exercising the Right to Labour is excluded from "Gross Income" and is exempt from taxation under Title 26 of the United States Code, under the authority of Title 26,

Code of Federal Regulations (1939), Section 9.22(b)-1, as follows:
26 Code of Federal Regulations (1939) Section 9.22(b)-1 Exclusions from gross income -- The following shall not be included in gross income and shall be exempt from taxation under this title: (b)-1 Exceptions; exclusions from gross income. Certain items of income ... are exempt from tax and may be excluded from gross income ... those items of income which are under the Constitution, not taxable by the Federal Government.
57. That the so-called Sixteenth Amendment to the Constitution for the united States of America was not ever properly ratified by the States of the union according to the conditions required by the Constitution for the united States of America for ratification and adoption of Amendments to the Constitution for the united States of America. That even if the so-called Sixteenth Amendment to the Constitution for the united States of America had been properly ratified the so-called Sixteenth Amendment to the Constitution for the united States would be limited in application only to indirect taxes.
58. That the income tax is an excise tax. (United States Supreme Court in Brushaber vs. Union Pacific Railroad Company)
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59. That compensation for the Affiant's labour is the Affiant's personal property, and therefore, is not taxable by the Federal Government except by rule of apportionment.
60. That an excise tax CANNOT be imposed upon a natural-born Man or Woman upon the Land, Citizen measured by his/her compensation for labour because such a tax would be a direct capitation tax, subject to the rule of apportionment privilege.
61. That the requirement to pay an excise tax involves the exercise of a privilege.
62. That the Affiant and Affiant's lawful wife are not exercising any taxable privileges.
63. That the Affiant provides for the Affiant's and his families existence by labouring in a non-taxable craft of common Right, to wit:
"The Citizen, unlike the corporation, can not be taxed for the mere privilege of existing. The corporation is an artificial entity which owes its existence and charter powers to the state; but the Citizen's Right to live and own property are Natural Rights for the enjoyment of which an excise can not be imposed ... We believe that the conclusion is well justified that a tax laid directly upon income or property, real or personal may well be regarded as a tax upon the property which produces the income." Redfield v. Fisher, 292 Oregon Supreme Court, 813 at 817, 819 (1939)
64. That the Affiant's compensation for labour constitutes the fruits of the Affiant's labour, and as such is the Affiant's substance and personal property, of which the Federal Government may not deprive the Affiant of any portion by appropriating said property against the Affiant's will.
65. That the Victory Tax Act of 1942 [56 Statutes at Large, Chapter 619 page 884. Oct. 21, 1941] which implemented "withholding" and 1040 Returns requirements, stated: Section 476 "The taxes imposed by this subchapter shall not apply with respect to any taxable year after the date of cession of hostilities in the present War, i.e., World War II."
66. That the Victory Tax Act and its provision for withholding was repealed pursuant to 58 Statutes at Large, Chapter 210, Section 6(a), page 235.
67. That there are only four things that can possibly be the subject matter of any tax whether it's local, state or federal:
(1) People (capitation, "head" and poll taxes - a direct tax)
(2) Property by reason of ownership (real and personal property taxes - a direct tax)
(3) Revenue taxable activities (such as the manufacture, sale or distribution of alcohol, tobacco or firearms - an indirect tax)
(4) A grant of privilege (for example, state registered corporate charters granting permission to do business - is a privilege by the state's definition - an indirect tax)

68. That taxes on the first two types are called direct taxes while the third and fourth types are known as indirect taxes. This definition is not derived from what the tax is popularly or formally named nor from how the tax is measured. This definition can only come from its "subject."
69. That there has never been a "head" tax since the Constitution was instituted because capitation taxes are expressly forbidden by Article 1, Section 9, paragraph 4. This type of tax is "outlawed" at all levels. That while property taxes are legal in nearly all state and local jurisdictions, they are not legal on the federal level. That the federal government must restrict itself to the indirect class of taxes, duties, imposts and excises.
"The income tax is, therefore, not a tax on income as such. It is an excise tax with respect to certain activities and privileges which is measured by reference to the income which they produce. The income is not the subject of the tax; it is the basis for determining the amount of tax." House Congressional Record, March 27, 1943, pg. 2580
70. That the courts have clearly established that the misleadingly named "income tax" is an excise tax and, therefore, is an indirect tax. The Supreme Court case, Russell v. U.S., 369 U.S. 749, at 765 (1962), states that: "'Taxable income' can only be derived from revenue taxable activities. Statements alleging some sort of taxable activity must be made in order to support the legal conclusion that the accused had 'taxable income,' etc., or the indictment is invalid and the court does not have authority to hold a trial."
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71. That the Supreme Court's unanimous rulings in the following cases have never been reversed or overturned: Brushaber v. Union Pacific R. R. Co., 240 U.S. 1; Stanton v. Baltic Mining Co., 240 U.S. 103; and Flint v. Stone Tracy Co., 220 U.S. 107 The Court in Brushaber and Stanton held that the Sixteenth Amendment (the "income tax" amendment), as correctly interpreted, and the "income tax" itself WHEN CORRECTLY APPLIED, are constitutional because they are restricted to indirect taxes. Which means that when incorrectly interpreted and incorrectly applied the "income tax" is unconstitutional.
72. That in Flint, the Court held that indirect taxes are never upon any kind of property, money or otherwise, but only upon particular activities, in which the resulting income is used to measure the tax on the taxable activity. "Income taxes" are only named such because the income connected with the activity is used as the standard or yardstick by which the tax upon the activity is measured. Under the Internal Revenue Code, an activity must be taxable for revenue purposes as opposed to strictly regulatory purposes. "[Excise taxes are] taxes laid upon the manufacture, sale, or consumption of commodities within the country, upon licenses to pursue certain occupations, and upon corporate privileges." Cooley, Constitutional Limitations, 7th Ed., p.680 as cited in Flint, supra, 151.
73. That facts regarding the exercise of a revenue taxable privilege or activity must exist in order to support the legal position that a person had "taxable income," or was "obligated to pay", or was "required by law to file tax returns," or is even to be considered a "taxpayer".
74. That there is a distinct class officially recognized as "non-taxpayers" who are not subject to the jurisdiction of Internal Revenue statutes. "Jurisdiction is essentially the authority conferred by Congress to decide a given type of case one way or another." Hagans v Levine, 415 U.S. 533 (1974).
"Once jurisdiction is challenged, it must be proven." Hagins v Lavine, supra note 3 "No sanction can be imposed absent proof of jurisdiction." Standard v Olson, 74 S.Ct. 768 "It has also been held that jurisdiction must be affirmatively shown and will not be presumed." Special Indem. Fund v Prewitt, 205 F2d 306, 201 OK. 308.
75. That the IRS, in order to define Affiant and/or Affiant's lawful wife as a "taxpayer", must assert jurisdiction.which Affiant refutes. The IRS must prove that Affiant falls under its

jurisdictional influence.
76. That should the Internal Revenue Service violate Affiant's and Affiant's lawful wife's rights under color of law and, with the complicity of the courts, forcing jurisdiction upon Affiant, they still cannot prevail; first, because of the lack of implementing regulations, second, because Affiant is not engaged in any revenue taxable activities and, third, through the emphatic assertion of Affiant's correct and proper legal status.
77. That in law the legal definition is the only authoritative one. About eighty court decisions and Treasury decisions have used the terms "includes" and "including" in a restrictive sense meaning that when they are used the terms denote ONLY those items that follow it. Further, Black's Law Dictionary, the "handbook" of legal definition defines "include" as follows:
"Include. (Lat. Inclaudere, to shut in, keep within) To confine within, hold as an enclosure, take in, attain, shut up, contain, inclose, comprise, comprehend, embrase, involve. Term may, according to context, express an enlargement and have the meaning of and or in addition to, or merely specify a particular thing already included within general words theretofore used. 'Including' within statute is interpreted as a word of enlargement or of illustrative application as well as a word of limitation." Premier Products Co. v. Cameron, 240 Or. 123, 400 P.2d 227,228.
78. That Black's Law Dictionary says when the term "include" is used it expands to take in all of the items that are listed but only those items and no others. The importance of this limiting sense of the term is apparent when you look at many of the Internal Revenue Code definitions.
Section 7701 (a) (9) : UNITED STATES. - The term "United States" when used in a geographic sense includes only the States and the District of Columbia.
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79. That in the very next definition the Code defines the term "State."
Section 7701 (a) (10) : STATE. - The term ‘State’ shall be construed to include the District of Columbia, where such construction is necessary to carry out the provisions of this title. Based on the legal definition of the term "include," then "State" means ONLY the District of Columbia. If we substitute this in the definition of "United States" then the code is limited in its jurisdiction to only the District of Columbia.
80. That to show that the IRS knows precisely what it’s saying and is very specific in its application of these definitions, the Code follows form when it defines "State, United States, and Citizen" in Chapter 21 - Federal Insurance Contributions Act or FICA.
Section 3121 (e) : STATE, UNITED STATES, AND CITIZEN. - For the purposes of this chapter (1) STATE. - The term 'State' includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Somoa. (2) UNITED STATES. - The term 'United States' when used in the geographic sense includes the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Somoa. The IRS insists the Code is absolutely correct so this is exactly what it must mean. Therefore, the provisions of Title 26 apply only to the District of Columbia and the federal territories.
81. That the Code defines 'employer' in Chapter 24 - COLLECTION OF INCOME TAX AT SOURCE ON WAGES.
Section 3401 (d) : EMPLOYER. - For purposes of this chapter, the term 'employer' means the person for whom an individual performs or performed any service, of whatever nature, as the employee of such person....
82. That if you have an 'employee' then you are an employer. There is a conspicuous absence of the term "include" in this definition?
Section 3401 (c) : EMPLOYEE. - For purposes of this chapter, the term 'employee' includes an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the

foregoing. The term 'employee' also includes the officer of a corporation.
83. That to be an "employee" you must work for the government or be an officer of a corporation. The term "include" shows up here and again, if we substitute this idea into the definition of 'employer' a company is most likely NOT an employer because none of the people working for companies are employees of the government.
Section 7701 (a) (3) : CORPORATION. - The term 'corporation' includes associations, joint-stock companies, and insurance companies.
84. That further investigation shows that the corporation must be formed in, be doing business in, or receiving income from the District of Columbia or be classified as a "foreign corporation." Those who are not incorporated are covered in the Code as well.
Section 7701 (a) : TRADE OR BUSINESS. - The term 'trade or business' includes the performance of the functions of a public office.
85. That the Courts have drawn a distinct line between "income" and "wages." "Income, within the meaning of the 16th Amendment and the Revenue Act, means gain ... and, in such connection, gain means profit ... proceeding from property severed from capital, however invested or employed and coming in, received or drawn by the taxpayer for his separate use, benefit and disposal....
86. That income is neither a wage nor compensation for any type of labor." Stapler v. U.S., 21 F. Supp. 737, at 739. "There is a clear distinction between ‘profit’ and "wages", or a compensation for labor. Compensation for labor (wages) cannot be regarded as profit within the meaning of the law. The word "profit", as ordinarily used, means the gain made upon any business or investment -- a different thing altogether from the mere compensation for labor." Oliver v. Halstead, 86 S.E. Rep 2nd 85e9 (1955) "...[W]hatever may constitute income, therefore, must have the essential feature of gain to the recipient.... If there is not gain there is not income.... Congress has taxed
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income not compensation." Connor v. U.S., 303 F. Supp. 1187 (1969)
87. That each time a company and/or its executives turns over "employee" money to the IRS under a Notice of Levy they are unwittingly aiding and abetting the IRS in the performance of an illegal act. To understand why we need to look to the Code provisions relating to Levy and Distraint. Specifically, Subchapter D - Seizure of Property for Collection of Taxes. Under Section 6331 - Levy and Distraint is the following:
Section 6331 (a) AUTHORITY OF SECRETARY. - If any person liable to pay any tax neglects or refuses to pay the same within 10 days after the notice and demand, it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such a tax... (A lien can only exist by order of a Court after "due process" has been extended to the accused under law.)
Section 6331 (a) cont'd AUTHORITY OF SECRETARY. - ...Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or District of Columbia, by serving a notice of levy on the employer (as defined in 3401 (d)) of such officer, employee, or elected official.... (on which there is a lien).
88. That when we take the time to look closely at this "power" we see from the first part of it that the Secretary's power is delimited and confined to those who are "liable to pay any tax." As further evidence of the limited power of the Secretary to issue Notices of Levy (to such person on which there is a lien), the second part of sec. 6331(a) is clearly aimed at government employees and is actually the only part of the section that even mentions the filing of a notice. Since the IRS

adamantly asserts that the Code is completely correct in its script Affiant can only conclude that the power to issue a Notice of Levy applies only to government employees and therefore, as a "foreign corporation", by Code definition, no one else is charged with any responsibility for the perfection of such overextended, misapplied powers and bogus jurisdictional claims.

"As in our intercourse with our fellow-men certain principles of morality are assumed to exist, without which society would be impossible, so certain inherent rights lie at the foundation of all action, and upon a recognition of them alone can free institutions be maintained. These inherent rights have never been more happily expressed than in the Declaration of Independence, that evangel of liberty to the people: 'We hold these truths to be self-evident' - that is, so plain that their truth is recognized upon their mere statement 'that all men are endowed' not by edicts of emperors, or decrees of Parliament, or acts of Congress, but 'by their Creator with certain unalienable rights' that is, rights which cannot be bartered away, or given away, or taken away except as punishment for crime 'and that among these are life, liberty, and the pursuit of happiness, and to secure these' not grant them but secure them 'governments are instituted among men, deriving their just powers from the consent of the governed.

"Among these unalienable rights, as proclaimed in that great document, is the right of men to pursue their happiness, by which is meant the right to pursue any lawful business or vocation, in any manner not inconsistent with the equal rights of others, which may increase their prosperity or develop their faculties, so as to give them their highest enjoyment.

"The common business and callings of life, the ordinary trades and pursuits, which are innocuous in themselves, and have been followed in all communities from time immemorial, must, therefore, be free in this country to all alike upon the same conditions. The right to pursue them, without let or hindrance, except that which is applied to all persons of the same age, sex, and condition, is a distinguishing privilege of citizens of the United States, and an essential element of that freedom which they claim as their birthright.

"...The property which every man has is his own labor, as it is the original foundation of all other property, so it is the most sacred and inviolable. The patrimony of the poor man lies in the

strength and dexterity of his own hands, and to hinder his employing this strength and dexterity in what manner he thinks proper, without injury to his neighbor, is a plain violation of the most sacred property." Butcher's Union Co. v. Crescent City Co., 111 U.S. 746, (1883)

89. That in two other cases, the Supreme Court said: "Included in the right of personal liberty and the right of private property - partaking of the nature of each - is the right to make contracts for the acquisition of property. Chief among such contracts is that of personal employment, by which labor and others services are exchanged for money or other forms of property." Coppage v. Kansas, 236 U.S. 1, at 14 (1915) ". . . Every man has a natural right to the fruits of his own labor, as generally admitted; and that no other person can rightfully deprive him of those fruits, and appropriate them against his will . . ." Antelope, 23 U.S. 66, at 120

90. That in 1913, four years after Congress first introduced the income tax amendment, Philander Knox, a Pittsburgh attorney and then Secretary of State, declared the 16th Amendment duly ratified, despite the protests and subsequent research which reveals proof to the contrary. Congress intended that somebody should pay a tax. Congress has the Constitutional authority to tax, but only through specific types of taxes.

91. That therefore, since Congress and the Courts have defined it as an excise tax, Affiant and Affiant's lawful wife have no argument with the tax itself and do not protest against the income tax. However, it is one thing to protest a tax and another thing entirely to protest extortion committed under the guise, pretext, sham, or subterfuge of the unlawful unconstitutional misapplication of the revenue laws against Affiant and/or Affiant's lawful wife who are neither

subject to nor liable for such indirect taxes. This type of extortion is prohibited by the 5th amendment "due process of law" clause, and the extortion clause of the Internal Revenue Code in Section 7214.
92. That Affiant and Affiant's lawful wife are NOT tax protesters. That Affiant and Affiant's lawful wife are protesting against the unconstitutional and unlawful MISAPPLICATION of the revenue laws and are not protesting the tax itself in its proper and lawful application as an excise tax levyed upon "those made liable" who are engaged in taxable activities and privileges deriving "gross income" from the specific "sources" named by the Secretary of the Department of the Treasury.
93. That the IRS was not created by Congress. It is not an organization found under the organization of the Department of the Treasury in Title 31 United States Code with the other agencies of the Department of the Treasury. One of the organizations known as the IRS was created as a trust in the Philippines ("Bureau of Internal Revenue," Trust fund #1, Philippine special fund; 31 USC 1321) under the Department of Finance and Justice. Another trust fund, Trust fund #62, Puerto Rico special fund, was created for "Internal Revenue." Title 26 United States Code (Internal Revenue Code) specifically defines the jurisdiction under which it is effective as only pertaining to the District of Columbia and its territories and possessions.
94. That an agency's failure to publish any document (regardless of how named by the agency) which is designed to implement or prescribe law is a "rule" which is void and unenforceable.
95. That within an agency, "instructions" may be promulgated and distributed to agency officers and employees informing them as to the manner and method of implementing and enforcing any particular law. If by chance these "instructions" likewise meet the definition of a "rule" as defined by ¤ 551, and if the same be "substantive" as prescribed by ¤ 552, they must be published in the Federal Register. Several cases have found such "instructions" to agency employees void for non-publication.
Case authority clearly shows that "instructions" given to agency personnel which command the performance of an act by a member of the public or which limit entitlement to statutory benefits are subject to the publication requirement. If such "rules" found in agency instructions to agency personnel must be published, then likewise similar "instructions" given directly by the agency to the public must also be published on the grounds that the same similarly are "rules."
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96. That it is essential for a federal employee to possess delegated authority to perform any particular act; the absence of delegated authority means that the act in question was beyond the scope of the employee's duties, and therefore unlawful.
The necessity for a federal employee to have delegated authority to act not only is shown in the above cases, it also manifests itself in cases under the Federal Torts Claims Act (herein "FTCA"), 28 U.S.C., ¤1346(b). Under this law, the United States is liable for torts committed by its employees if so committed within the scope of their employment. If the act in question was not committed in the scope of employment, the employee is liable and the United States is not.
A variety of cases deciding FTCA claims show instances where the United States is held not liable for its employees torts. In Paly v. United States, 125 F.Supp. 798 (D.Md. 1954), a soldier detailed as a military funeral escort was driving his own car to a funeral and was involved in an accident. Since the soldier lacked express orders to do so, his tort was held to be outside the scope of his employment and the United States was not liable. In Jones v. F.B.I., 139 F.Supp. 38, 42 (D.Md. 1956), it was alleged that certain FBI agents had stolen or converted property belonging to the plaintiff. The court held that if such were true, the agents "were not 'acting within the scope of [their] office or employment'," and the United States could not be liable in tort. In James v. United States, 467 F.2d 832 (4th Cir. 1972), a reservist was involved in a car accident on his return

from an annual field training exercise; since this travel was not within the scope of his employment, the government was held not liable for damages. In another accident case involving an Army truck, White v. Hardy, 678 F.2d 485, 487 (4th Cir. 1982), the driver was found to have no authority to drive the truck when the accident happened, thus his acts were beyond the scope of his employment and the United States was not liable ("There was substantial evidence that Sergeant Hardy was not given the requisite express authority to use the government vehicle involved in the collision"). In Hughes v. United States, 662 F.2d 219 (4th Cir. 1981), the United States was held not liable for child molestation committed by one of its employees, a postal worker. In Trerice v. Summons, 755 F.2d 1081 (4th Cir. 1985), the United States was held not liable for the wrongful death of one serviceman committed by another. And in Thigpen v. United States, 800 F.2d 393 (4th Cir. 1986), the court held the government not liable under the FTCA for the sexual assault of some girls by one of its employees.

Cases from other jurisdictions also demonstrate that for an act to be within the government employee's scope of employment, it must have been authorized by a regulation or some other written document. For example, in Mider v. United States, 322 F.2d 193 (6th Cir. 1963), a FTCA claim was being asserted against the United States for damages arising from an accident involving a drunken Air Force serviceman. To define the serviceman's authority, written regulations were consulted to determine whether the act of driving the government's car was authorized. Finding that the regulations did not permit use of the vehicle on this occasion, the serviceman was found not to be acting within the scope of his employment. In Bettis v. United States, 635 F.2d 1144 (5th Cir. 1981), a soldier drove a truck off a military base without authority and was involved in an accident; his act was held to be beyond his authority and thus the United States was not liable in tort. In Turner v. United States, 595 F.Supp. 708 (W.D.La. 1984), a recruiter conducted an unclothed physical examination of some potential females enlistees, which caused them to sue under the FTCA. In finding that there were no regulations either permitting or requiring such examinations, the United States was found not liable. See also Doggett v. United States, 858 F.2d 555 (9th Cir. 1988), and Lutz v. United States, 685 F.2d 1178 (9th Cir. 1982).

Thus the above cases adequately demonstrate that a government employee must have some specific delegated authority, based upon statutes, regulations or delegation orders, in order to be authorized to act in the premises. The absence of such authority, when challenged, therefore requires a holding that the employee's acts were unauthorized and thus beyond the scope of his employment.

97. That a plain reading of ¤7608 reveals that the section itself conveys authority to nobody other

than the Secretary; the Secretary, in turn, must authorize agents and this calls for the issuance of delegation orders. Under the repealed regulation 301.7608-1, it is obvious that some type of authority had been conveyed to the Commissioner, but here even he had to issue delegation orders appointing agents. Thus, to follow the flow of authority under ¤7608, it is essential to consult Treasury Department Orders and Commissioner's Delegation Orders.

In 1946, the Administrative Procedure Act was adopted and the same required federal agencies to publish in the Federal Register statements of their central and field organizational structures as well as the methods by which their functions were channeled (delegation orders); see 5 U.S.C., ¤552. It is acknowledged by both Treasury and I.R.S. that these items must be so published; see 31 C.F.R. ¤1.3(a), and 26 C.F.R., ¤601.702(a). In fact, it is acknowledged that anything concerning or affecting the American public must be published. In 1953, Revenue Ruling 2 (1953-1 CB 484) was issued and it required all divisions or units of the I.R.S. to publish in the Federal Register any item of concern to the public. This was more clearly expressed in Rev. Proc. 55-1 (1955-2 CB 897) as follows:

"It shall be the policy to publish for public information all statements of practice and procedure issued primarily for internal use, and, hence, appearing in internal management documents, which affect rights or duties of taxpayers or other members of the public under the Internal Revenue Code and related statutes."

That which is expressed above currently manifests itself within 26 C.F.R., ¤601.601(d)(2)(b), which reads as follows:

"A 'Revenue Procedure' is a statement of procedure that affects the rights or duties of taxpayers or other members of the public under the Code and related statutes or information that, although not necessarily affecting the rights and duties of the public, should be a matter of public knowledge."

Before commencing with a review of "modern" TDOs, it might perhaps be useful to examine older delegation orders and TDOs issued before and during the time of the 1939 Code; by doing so, it may be seen how authority from the President and Secretary has been delegated. For example, Executive Order 6166, dated June 10, 1933, stated as follows:

"All functions now exercised by the Bureau of Prohibition of the Department of Justice with respect to the granting of permits under the national prohibition laws are transferred to the Division of Internal Revenue in the Treasury Department.

"The Bureaus of Internal Revenue and of Industrial Alcohol of the Treasury Department are consolidated in a Division of Internal Revenue, at the head of which shall be a Commissioner of Internal Revenue."

Executive Order No. 6639, dated March 10, 1934, stated as follows:

"1.(a) The Bureau of Industrial Alcohol and the Office of Commissioner of Industrial Alcohol are abolished, and the authority, rights, privileges, powers and duties conferred and imposed by law upon the Commissioner of Industrial Alcohol are transferred to and shall be held, exercised, and performed by the Commissioner of Internal Revenue and his assistants, agents, and inspectors, under the direction of the Secretary of the Treasury."

And TDO No. 143, dated December 6, 1951, provided as follows:

"By virtue of the authority vested in me as Secretary of the Treasury by Reorganization Plan No. 26 of 1950, there are hereby transferred to the Commissioner of Internal Revenue the functions and duties now performed by collectors of Internal Revenue in connection with tobacco and other taxes imposed under Chapter 15 of the Internal Revenue Code.

"The functions and duties herein transferred to the Commissioner of Internal

Revenue may, at his discretion, be delegated to subordinates in the Bureau of Internal Revenue service in such manner as the Commissioner shall from time to time direct."

Thus each delegation order must be examined to determine the authority conveyed therein.

In 1949, Congress enacted a law authorizing the President to reorganize the executive departments; see 63 Stat. 203, chap. 226, codified at 5 U.S.C., ¤901, et seq. Pursuant to this authority, the President promulgated Reorganization Plan No. 26 of 1950 (15 Fed. Reg. 4935, 64 Stat. 1280), which restructured the entire Treasury Department via the following:

"[T]here are hereby transferred to the Secretary of the Treasury all functions of all other officers of the Department of the Treasury and all functions of all agencies and employees of such Department."

By this reorganization plan, all statutory and delegated authority of anyone in the Treasury Department was immediately divested and placed into the hands of the Secretary. Thereafter, Reorganization Plan No. 1 of 1952 (17 Fed. Reg. 2243, 66 Stat. 823) reorganized the Bureau of Internal Revenue, the name of which was changed to the Internal Revenue Service the following year; see T.D. 6038, 1953-2 CB 443.

Based upon the above reorganization plans, on March 15, 1952, the Secretary issued TDO No. 150, which authorized the continued performance of functions by Treasury officers and agents until changed by subsequent order. This order established a series of later orders, all of which deal with and concern administration of the internal revenue laws.

A separate brief lists the TDOs issued since the reorganization plan which are in 150 series; citation as to where each order is published is also provided. A review of these TDOs discloses that most of them concern only organizational changes made to the I.R.S. Insofar as authority granted pursuant to ¤7608 is concerned, of those which were published, only TDO No. 150-42 could possibly embody the criminal enforcement powers to which ¤7608 relates.

Based upon the above, the process of determining what agent has been delegated ¤7608 authority thus requires examination of all published CDOs issued by the Commissioner. A list enumerating every published CDO from 1954 to the present is contained in a separate brief; by review of these various CDOs, it is possible to trace the authority which is the subject of ¤7608.

The only possible CDOs which could delegate ¤7608 authority are numbered 31, 33 and 34. On April 30, 1956, CDO No. 31 was issued delegating to the Assistant Commissioner and the Director of the Alcohol and Tobacco Tax Division the authority to administer and enforce chapters 51, 52 and 53 of the Code (the "ATF" chapters), in addition to a few other functions. A few months later, CDOs No. 33 and 34 were issued and these orders also related to alcohol and tobacco taxes. Once these units of the I.R.S. had been delegated these enforcement responsibilities, Congress thereafter in 1958 created ¤7608, and the regulation at 301.7608-1 was promulgated in 1959. Below is a list containing the cites where these and subsequent revisions of these orders were published.

CDO No. 31:

(a) Original, 21 Fed. Reg. 3083, 1956-1 CB 1015.

(b) Rev. 1, 34 Fed. Reg. 87, 1969-1 CB 379.

(c) Rev. 2, 35 Fed. Reg. 16808, 1970-2 CB 487.

(d) Rev. 3, 36 Fed. Reg. 18678, 1971-2 CB 524.

(e) Rev. 4, 36 Fed. Reg. 22607, 1971-2 CB 525.

CDO No. 33:

(a) Original, 21 Fed. Reg. 4415, 1956-2 CB 1375.

CDO No. 34:

(a) Original, 21 Fed. Reg. 5851, 1956-2 CB 1375.

(b) Revoked, 38 Fed. Reg. 33407, 1973-2 CB 462.

As can be seen from these orders, the same allowed for the seizure and forfeiture of property and the enforcement of the criminal laws. Logically, it is these orders which permitted the

promulgation of the regulation at 301.7608-1.

The ATF Division of the I.R.S. was the unit which was responsible for the administration and enforcement of the laws which were the subject of CDOs No. 31, 33 and 34. This ended with the creation of the Bureau of Alcohol, Tobacco and Firearms via TDO No. 221 on June 6, 1972; see 37 Fed. Reg. 116696, 1972-1 CB 777. Among other administration and enforcement functions transferred to BATF via this order were the following:

"(a) Chapters 51, 52 and 53 of the Internal Revenue Code of 1954 and sections 7652 and 7653 of such Code insofar as they relate to the commodities

subject to tax under such chapters;
"(b) Chapters 61 to 80, inclusive, of the Internal Revenue Code of 1954,
insofar as they relate to the activities administered and enforced with respect
to chapters 51, 52 and 53."
About 2 1/2 years later, the Secretary issued TDO No. 221-3 (40 Fed. Reg. 1084, 1975-1 CB 758) which delegated to the BATF the authority to administer and enforce "chapter 35 and chapter 40 and 61 through 80, inclusive, of the Internal Revenue Code of 1954 insofar as they relate to activities administered and enforced with respect to chapter 35." Chapter 35 deals with wagering taxes and chapter 40 concerns occupational taxes related to wagering. Some 1 1/2 years later, TDO No. 221-3 (Rev. 1) was issued. The only real, detectable distinction between the former and latter orders was the inclusion of the following phrase in the latter:
"The Commissioner may call upon the Director for assistance when it is
necessary to exercise any of the enforcement authority described in section
7608 of the Internal Revenue Code."
But, on January 14, 1977, the Secretary transferred back to the I.R.S. the enforcement duties relating to wagering via TDO No. 221-3 (Rev. 2). Thereafter, the authority of BATF encompassed chapters 40, 51, 52 and 53 of the 1954 Code in addition to the authority to enforce other non-Code laws. It is of great significance that the repeal of regulation 301.7608-1 occurred shortly after the creation of the BATF. The authority of BATF agents to exercise the functions under ¤7608 is today found in 27 C.F.R., ¤70.28.
In summary, ¤7608 requires delegations from the Secretary to enforcement agents. In reference to ¤7608(a), it has been shown above that this "ATF" authority has flowed through the ATF unit within I.R.S., ultimately to be passed onto the BATF. But, in the search for authority under ¤7608(b), a review of all published TDOs and CDOs reveals that there appears to have been no such delegation. Thus, if a Special Agent is conducting any investigation pursuant to the authority of ¤7608, that investigation encompasses violations only of the alcohol, tobacco and firearms tax laws, and there is NO apparent authority to conduct any federal income tax investigation which is possessed by a Special Agent.
98. That Affiant filed FOIA requests asking the IRS for specific documents which gave the IRS the authority to conduct an investigation of a Citizen of Arizona. The IRS could not, and did not, produce any such documentation. We noticed Special Agent Shupnik and Assistant U.S. Attorney Winerip to produce their credentials and documentation of their authority to conduct such an investigation; they refused because they could not as no such documents exists.
99. That of all the circuits, the Ninth Circuit has addressed jurisdictional issues more than any of the rest. In United States v. Bateman, 34 F. 86 (N.D.Cal. 1888), it was determined that the United States did not have jurisdiction to prosecute for a murder committed at the Presidio because California had never ceded jurisdiction; see also United States v. Tully, 140 F. 899 (D.Mon. 1905). But later, California ceded jurisdiction for the Presidio to the United States, and it was held in United States v. Watkins, 22 F.2d 437 (N.D.Cal. 1927), that this enabled the U.S. to maintain a murder prosecution. See also United States v. Holt, 168 F. 141 (W.D.Wash. 1909), United States v. Lewis, 253 F. 469 (S.D.Cal. 1918), and United States v. Wurtzbarger, 276 F. 753 (D.Or. 1921). Because the U.S. owned and had a state cession of jurisdiction for Fort Douglas in Utah, it was
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held that the U.S. had jurisdiction for a rape prosecution in Rogers v. Squier, 157 F.2d 948 (9th Cir. 1946). But, without a cession, the U.S. has no jurisdiction; see Arizona v. Manypenny, 445 F.Supp. 1123 (D.Ariz. 1977).
The above cases from the U.S. Supreme Court and federal appellate courts set forth the rule that in criminal prosecutions, the government, as the party seeking to establish the existence of federal

jurisdiction, must prove U.S. ownership of the property in question and a state cession of jurisdiction. This same rule manifests itself in state cases. State courts are courts of general jurisdiction and in a state criminal prosecution, the state must only prove that the offense was committed within the state and a county thereof. If a defendant contends that only the federal government has jurisdiction over the offense, he, as proponent for the existence of federal jurisdiction, must likewise prove U.S. ownership of the property where the crime was committed and state cession of jurisdiction.

Examples of the operation of this principle are numerous. In Arizona, the State has jurisdiction over federal lands in the public domain, the state not having ceded jurisdiction of that property to the U.S.; see State v. Dykes, 114 Ariz. 592, 562 P.2d 1090 (1977). In California, if it is not proved by a defendant in a state prosecution that the state has ceded jurisdiction, it is presumed the state does have jurisdiction over a criminal offense; see People v. Brown, 69 Cal. App.2d 602, 159 P.2d 686 (1945). If the cession exists, the state has no jurisdiction; see People v. Mouse, 203 Cal. 782, 265 P. 944 (1928). In Montana, the state has jurisdiction over property if it is not proved there is a state cession of jurisdiction to the U.S.; see State ex rel Parker v. District Court, 147 Mon. 151, 410 P.2d 459 (1966); the existence of a state cession of jurisdiction to the U.S. ousts the state of jurisdiction; see State v. Tully, 31 Mont. 365, 78 P. 760 (1904). The same applies in Nevada; see State v. Mack, 23 Nev. 359, 47 P. 763 (1897), and Pendleton v. State, 734 P.2d 693 (Nev. 1987); it applies in Oregon (see State v. Chin Ping, 91 Or. 593, 176 P. 188 (1918), and State v. Aguilar, 85 Or.App. 410, 736 P.2d 620 (1987)); and in Washington (see State v. Williams, 23 Wash.App. 694, 598 P.2d 731 (1979)).

In People v. Hammond, 1 Ill.2d 65, 115 N.E.2d 331 (1953), a burglary of an IRS office was held to be within state jurisdiction, the court holding that the defendant was required to prove existence of federal jurisdiction by U.S. ownership of the property and state cession of jurisdiction. In two cases from Michigan, larcenies committed at U.S. post offices which were rented were held to be within state jurisdiction; see People v. Burke, 161 Mich. 397, 126 N.W. 446 (1910), and People v. Van Dyke, 276 Mich. 32, 267 N.W. 778 (1936). See also In re Kelly, 311 Mich. 596, 19 N.W.2d 218 (1945). In Kansas City v. Garner, 430 S.W.2d 630 (Mo.App. 1968), state jurisdiction over a theft offense occurring in a federal building was upheld, and the court stated that a defendant had to show federal jurisdiction by proving U.S. ownership of the building and a cession of jurisdiction from the state to the United States. A similar holding was made for a theft at a U.S. missile site in State v. Rindall, 146 Mon. 64, 404 P.2d 327 (1965). In Pendleton v. State, 734 P.2d 693 (Nev. 1987), the state court was held to have jurisdiction over a D.U.I. committed on federal lands, the defendant having failed to show U.S. ownership and state cession of jurisdiction.

In People v. Gerald, 40 Misc.2d 819, 243 N.Y.S.2d 1001 (1963), the state was held to have jurisdiction of an assault at a U.S. post office since the defendant did not meet his burden of showing presence of federal jurisdiction; and because a defendant failed to prove title and jurisdiction in the United States for an offense committed at a customs station, state jurisdiction was upheld in People v. Fisher, 97 A.D.2d 651, 469 N.Y.S.2d 187 (A.D. 3 Dept. 1983). The proper method of showing federal jurisdiction in state court is demonstrated by the decision in People v. Williams, 136 Misc.2d 294, 518 N.Y.S.2d 751 (1987). This rule was likewise enunciated in State v. Burger, 33 Ohio App.3d 231, 515 N.E.2d 640 (1986), a case involving a D.U.I. offense committed on a road near a federal arsenal.

In Kuerschner v. State, 493 P.2d 1402 (Okl.Cr.App. 1972), the state was held to have jurisdiction of a drug sales offense occurring at an Air Force Base, the defendant not having attempted to

prove federal jurisdiction by showing title and jurisdiction of the property in question in the United States; see also Towry v. State, 540 P.2d 597 (Okl.Cr.App. 1975). Similar holdings for

murders committed at U.S. post offices were made in State v. Chin Ping, 91 Or. 593, 176 P. 188 (1918), and in United States v. Pate, 393 F.2d 44 (7th Cir. 1968). Another Oregon case, State v. Aguilar, 85 Or.App. 410, 736 P.2d 620 (1987), demonstrates this rule. Finally, in Curry v. State, 111 Tex. Cr. 264, 12 S.W.2d 796 (1928), it was held that, in the absence of proof that the state had ceded jurisdiction of a place to the United States, the state courts had jurisdiction over an offense.
100. That in federal criminal prosecutions involving jurisdictional type crimes, the government must prove the existence of federal jurisdiction by showing U.S. ownership of the place where the crime was committed and state cession of jurisdiction. If the government contends for the power to criminally prosecute for an offense committed outside "its jurisdiction," it must prove an extra-territorial application of the statute in question as well as a constitutional foundation supporting the same. Absent this showing, no federal prosecution can be commenced for offenses committed outside "its jurisdiction."
"Once jurisdiction is challenged, it must be proven." Hagins v Lavine, supra note 3 "No sanction can be imposed absent proof of jurisdiction." Standard v Olson, 74 S.Ct. 768 "It has also been held that jurisdiction must be affirmatively shown and will not be presumed." Special Indem. Fund v Prewitt, 205 F2d 306, 201 OK. 308.
101. That a citizen or alien domiciled within and making a living within one of the 50 states of the Union, has never been made liable by Congress for the payment of the income tax under title 26, Subtitle A. Affiant and Affiant's lawful wife have NO liability under the law to file or pay the so-called income tax. The so-called income tax is unlawful and unconstitutional as applied to the Citizens and others Domiciled within the territorial boundaries of the Union States who earn a living within the Union States and are not engaged in excise taxable activities.
102. That there are three sections of the IRC that address the making or filing of returns or statements: Sections 6001, 6011(a) and 6012(a):
Section 6001
This section states, in relevant part ;
"Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns ..."
-- and
"Whenever in the judgment of the Secretary it is necessary, he may require any person, by notice served upon such person or by regulations, to make such returns, render such statements, or keep such records..."
Therefore, Section 6001 clearly does not create a requirement for every person to file, but only specific individuals (i.e., those made liable). This section does not, however, establish the liability but merely presumes it
Section 6011(a)
This section states, in relevant part,
"When required by regulations prescribed by the Secretary any person made liable for any tax imposed by this title, or with respect to the collection thereof, shall make a return or statement ..."
-- and
"Every person required to make a return or statement shall include therein the information required by such forms or regulations."
Similar to Section 6001, 6011(a) applies only to certain individuals and a liability is not established but presumed in this section.
Section 6012(a)
This section states, in relevant part,
"Returns with respect to income taxes under subtitle A shall be made by the following: (1)(A) Every individual having for the taxable year gross income ..."

Under this section, an "individual" is required to file under specific circumstances with respect to subtitle A, and the liability for any tax under subtitle A is established elsewhere in the IRC (see below). In other words, the Section 6012(a) requirement for returns to be made applies only to those who are made liable under subtitle A.
Therefore, it is clear from this section, as well as those previously cited, that the requirement to file is not an all-encompassing one, but is directly related to an explicit liability for a tax.
103. That the sections of the IRC which actually establish a liability for a tax are as follows:
... Under Subtitle A (Income Taxes)
a. Section 402(d)(1)(D) makes liable for a separate tax the recipient of lump sum distributions from employee benefit plans.
Affiant and Affiant's lawful wife are not a recipient of a lump sum distribution from any employee benefit plan.
b. Section 1461 makes liable every person required to deduct and withhold any tax under Subchapter B.
Affiant and Affiant's lawful wife do not deduct and withhold any tax under Subchapter B.
... Under Subtitle B (Estate and Gift Taxes)
c. Section 3405(d)(1) makes liable the payor of a designated distribution from a pension or annuity.
Affiant and Affiant's lawful wife are not a payor of a distribution from any pension or annuity.
d. Section 3505(a) and (b) make liable a lender, surety, or other person that pays wages directly to an employee and that is withholding.
Affiant and Affiant's wife do not pay wages to any employees.
... Under Subtitle D (Miscellaneous Excise Taxes)
e. Section 4401(c) makes liable each person who is engaged in the business of accepting wagers.
Affiant and Affiant's lawful wife are not engaged in the business of accepting wagers.
f. Section 4980(b) makes liable an employer maintaining a qualified plan.
Affiant and Affiant's lawful wife are not an employer maintaining a qualified plan.
... Under Subtitle E (Alcohol, Tobacco, and Certain Other Excise Taxes)
g. Section 5005 makes liable the distiller or importer of distilled spirits.
Affiant and Affiant's lawful wife are not a distiller nor an importer of distilled spirits.
h. Section 5703 makes liable the manufacturer or importer of tobacco products and cigarette papers and tubes.
Affiant and Affiant's lawful wife do not manufacture or import tobacco products, cigarette papers or tubes.
Case Authority
"In the interpretation of statutes levying taxes, it is the established rule not to extend their provisions by implication beyond the clear import of the language used, or to enlarge their operation so as to embrace matters not specifically pointed out. In case of doubt they are construed most strongly against the government, and in favor of the citizen." -- Gould v. Gould, 245 U.S. 151
"Liability for taxation must clearly appear from statute imposing tax." -- Highly v. Commissioner of Internal Revenue, 69 F. 2d 160
"...the taxpayer must be liable for the income tax. Tax liability is a condition precedent to the demand. Merely demanding payment, even repeatedly, does not cause liability." -- Bothke v. Fluor Engineers & Contractors, 713 F. 2d 1405
104. There is only one section (Section 6020) of the IRC covering the preparation of returns by the Internal Revenue Service on a persons behalf. This section states, in relevant part:

"6020(a) -- If any person shall fail to make a return required by this title or by regulations prescribed thereunder, but shall consent to disclose all information necessary for the preparation thereof, then, and in that case, the Secretary may prepare such return, which, being signed by such 160
person, may be received by the Secretary as the return of such person."
-- and
"6020(b)(1) -- If any person fails to make any return required by any internal revenue law or regulation made thereunder at the time prescribed therefor, or makes, willfully or otherwise, a false or fraudulent return..."
Therefore, it is clear from this section that the IRS may prepare or execute returns on a person's behalf only when that person has a clearly established requirement to make a return AND with such person's consent to provide the necessary information. Section 6020 does not establish a requirement to make a return, however, but merely presumes it. Furthermore, Section 6020 clearly declares that any return prepared by the IRS on a person's behalf must be signed by that person. This is confirmed by the enforcing regulation, 26CFR301.6020-1 which states, in relevant part:
"(a) Preparation of returns -- (1) In general. If any person required by the Code or by the regulations prescribed thereunder to make a return fails to make such return, it may be prepared by the district director or other authorized internal revenue officer or employee provided such person consents to disclose all information necessary for the preparation of such return. The return upon being signed by the person required to make it shall be received by the district director as the return of such person."
105. That if the Internal Revenue Service wishes to prepare a return on Affiant's and Affiant's lawful wife's behalf, please provide the:
(1) Code or Regulation that requires Affiant or Affiant's lawful wife to make statements, keep records, or file returns; or
(2) Proper notice served upon Affiant or Affiant's lawful wife by the Secretary or delegated authority requiring me to make statements, keep records, or file returns;
(3) Code and Regulation that makes Affiant or Affiant's lawful wife liable for a tax; and
(4) Specific sources of gross income upon which a tax is imposed.
106. Affiant and Affiant's lawful wife would be most happy to complete any returns required of Affiant or Affiant's lawful wife by law, if Affiant and/or Affiant's lawful wife have a tax liability and upon service of proper notice.
107. Affiant and Affiant's lawful wife hereby rebut the presumption of a requirement where none actually exists under law via this sworn affidavit, thereby shifting the burden of proof to the agency (Secretary of the Treasury/IRS), which must then disprove Affiant's and Affiant's lawful wife's statements and cannot.
108. That on June 18, 1998 a United States Marshall came to Affiant's Domicile in Eagar, Arizona to serve a summons for criminal trial in U.S. District Court in Phoenix Arizona on the "legal fictions" WILLIAM COOPER and ANNIE MORDHORST or "fictions" of like names.
109. That Affiant noticed the U.S. Marshall that Affiant is NOT the legal fictions named in the summons and ordered him off the property.
110. That Affiant noticed the U.S. Marshall that he was trespassing.
111. That Affiant noticed the U.S. Marshall that he has no federal jurisdiction or authority within the territorial boundaries of the state of Arizona.
112. That the U.S. Marshall did NOT serve the summons.
113. That the U.S. Marshall obeyed Affiant's demand and notice to vacate the property due to unlawful trespass.

114. That Affiant and Affiant's lawful wife are not the legal fictions WILLIAM COOPER and/or ANNIE MORDHORST or any other fiction named in the summons signed by United States District Court Judge Irwin.
115. That NO summons has ever been served upon the Affiant or Affiant's lawful wife at any time whatsoever by anyone whomsoever.
116. That any summons issued by a federal Judge of a federal Court upon Citizens of any State

domiciled within the territorial boundaries of that State is unconstitutional and unlawful when jurisdiction is challenged unless and until the United States first prove their jurisdiction over such, land, property, business, and Citizens.
117. That any arrest warrant issued by any federal Judge of any federal Court due to failure to appear in any federal Court against a summons which was NEVER SERVED is unconstitutional and unlawful and is void upon its inception.
118. That any arrest warrant issued by any Judge of any federal Court against any Citizens of any State domiciled within the territorial boundaries of any Union State is unconstitutional and unlawful when jurisdiction of the United States is challenged unless and until the United States first prove their jurisdiction over such land, property, business, and Citizens.
119. On July 1, 1998, U. S. District Court Judge Irwin unconstitutionally and unlawfully stepped outside the jurisdiction and authority of the United States when he issued a bench warrant for the arrest of the legal fictions known as WILLIAM COOPER and ANNIE MORDHORST or other similar names, mistaking them for William Cooper and Annie Cooper, for not appearing in "his" court on an unconstitutional and unlawful summons which was NEVER SERVED. The United States has no jurisdiction or venue within the territorial boundaries of the State of Arizona except over land that was ceded to the United States by the State Legislature.
120. That the federal income tax is VOID because the administrative and enforcement powers are unconstitutional.
Supreme Court ruling in:
240 U.S. 1, 36 S.Ct. 236, 60 L.Ed. 493 FRANK R. BRUSHABER, Appt.,v,UNION PACIFIC RAILROAD COMPANY. No. 140. Argued October 14 and 15, 1915.Decided January 24, 1916. Affirmed
Supreme Court ruled: "We have not referred to a contention that because certain administrative powers to enforce the act were conferred by the statute upon the Secretary of the Treasury, therefore it was void as unwarrantedly delegating legislative authority, because we think to state the proposition is to answer it."
Supreme Court Cited:
Marshall Field & Co. v. Clark, 143 U. S. 649,36 L. ed. 294, 12 Sup. Ct. Rep. 495; Buttfield v. Stranahan, 192U. S. 470, 496, 48 L. ed. 525, 535, 24 Sup. Ct. Rep. 349; Oceanic SteamNav. Co. v. Stranahan, 214 U. S. 320, 53 L. ed. 1013, 29Sup. Ct. Rep. 671.
Note! The Supreme Court not only referred to the contention but stated it and thus answered it citing case precedent. In answering the contention in the ruling of the Court the Supreme Court Justices have rendered the federal income tax VOID. Since no one else to my knowledge has ever cited this fact the Courts may not honor the ruling. Nevertheless it is a factual statement under the Law that the Congress cannot delegate its powers to anyone, or anything, or any entity. Another factual statement in the Law is that the Congress cannot breach the balance of power between branches of government by giving its legislative power to the executive or judicial branches of governement. Both of these statements are set in stone. For either one or both of those reasons the federal income tax AND the Internal Revenue Service are unconstitutional. The first time this contention is brought before the Supreme Court the income tax must be struck down.

121. That between the years 1970 and 1973, while a member of the Intelligence Briefing Team, Petty Officer of the Watch in the Command Center, and SPECAT Operator of the KL-47 for Admiral Bernard Clarey Commander in Chief of the Pacific Fleet Affiant witnessed the MAJESTYTWELVE plan to disarm the American People, destroy the united States of America, and institute world totalitarian socialist government. The plan included a statement that the so-called income tax is the unconstitutional implementation of the graduated income tax required as Plank #2 of Karl Marx and Engles' Communist Manifesto.
122. That Affiant has never knowingly or intentionally defrauded any "bank". All contracts have been honored and all loans repaid on time and in full except for one, which loan is current and

paid up to date according to its contract.
123. That Affiant has not obtained a loan of any kind from any "bank" in over seventeen years.
124. That Affiant's lawful wife has obtained five loans from a "bank," individual, or lending institution as a single woman.
125. That in each instance of obtaining a loan from a "bank," individual, or lending institution Affiant and Affiant's lawful wife have without fail informed the "bank," individual, or lending institution of our married status.
126. That in each instance of obtaining a loan from a "bank," individual, or lending institution Affiant and Affiant's lawful wife have asked the representative of the "bank," individual, or lending institution to make the loan to Affiant's lawful wife as "a single woman" because of the immediate danger that Affiant might be murdered due to his status as an enemy of the socialist subversives operating within the United States government.
127. That in each instance of obtaining a loan from a "bank," individual, or lending institution Affiant and Affiant's lawful wife have followed the instructions of the representative of the lending institution, individual, or "bank". That all letters delivered, forms filled out, or forms signed by Affiant or Affiant's wife were at the instruction of the representative of the "bank", individual, or lending institution for the purpose of facilitating the loan(s) to Affiant's lawful wife as a "single woman".
128. That following the instructions of the lending representative of any "bank," individual, or lending institution after having given full disclosure of our marital status is NOT fraud.
129. That as all letters delivered, forms filled out, or forms signed by Affiant or Affiant's wife were at the instruction of the lending representative of the "bank", individual, or lending institution for the purpose of facilitating the loan(s) to Affiant's lawful wife as a "single woman" there can be NO fraud.
130. That all monetary figures given to any representative of a "bank," individual, or lending institution as moneys earned by Affiant and/or Affiant's lawful wife were always much LOWER than actual moneys earned during any period of time requested. Stating a lower figure always makes it more difficult to obtain a loan and is NOT fraud.
131. That it is much more difficult for a "single woman" with children to obtain a loan than a "married woman". Making it more difficult upon oneself to obtain a loan is NOT fraud.
132. That "fraud" requires intent to "defraud" and NO such intent has ever been present in any of Affiant's or Affiant's lawful wife's dealings with any "bank," individual, or lending institution. Affiant's intent was to protect his lawful wife and children against the possibility of Affiant's murder by a despotic government. All contracts have been honored and all loans repaid on time and in full except for one, which loan is current and paid up to date according to its contract.
133. That the only outstanding loan is on the Headquarters of a Constitutional Contractural Pure Trust for which Affiant and Affiant's wife are the Trustees. The transfer of title is registered with the Apache County Recorder in St. Johns, Arizona. The lending institution has accepted all

payments by check drawn on the Trust account. The property has been legally and lawfully transferred from Affiant's wife to the Trust even though the loan remains in the name of Affiant's wife. According to Law Affiant's wife holds title in Trust as "Trustee".
134. That all applications for loans by Affiant's lawful wife were accepted and signed by the representative of the "bank," individual, or lending institution as "true and correct", "approved", and "accepted".
135. That any representative who attests to anything other than what is sworn to in this affidavit is acting only to protect his or her job and to cover his or her own actions in advising us in the particular manner dictated to us in order that Affiant's wife could obtain the loan or loans as a "single woman". Any loan obtained in this manner cannot be, and is NOT fraud.
136. That Affiant is a member of the Constitutional and Lawfully constituted unorganized Militia of the State of Arizona and of the united States of America.
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137. That the Affiant and the Militia have the Right guaranteed by the Constitution for the united Statesof America and the Constitution of the State of Arizona to keep and bear arms in defense of Affiant, Affiant's property, the State of Arizona, and the Constitution for the united States of America. That if the United States will not enforce the Laws of the Union it is the Right and the Duty of the Militia to enforce the Laws of the Union.
138. That Affiant and the Militia have the Right and the duty to stand and fight the United States governments despotic and tyrannical unconstitutional and unlawful usurpation of power and jurisdiction with all the means at Affiant's and the Militia's disposal, including the force of arms, any assault which may be mounted upon Affiant, Affiant's family, Affiant's property, and any other property for which Affiant may be responsible.
139. Affiant and or Affiant's wife are not anti-government, radical, fundamentalist, crazy, suicidal, criminal, child molesters, bank robbers, child abusers, tax protesters, wife beater, husband beater, drug users, drug dealers, drug growers, drug stockpilers, revolutionaries, subversives, terrorists, white supremacist, racists, anti-Semitic, or any other demonizing label that may be applied. Affiant and Affiant's wife do not have illegal weapons, hand grenades, bombs, missiles, tanks, machine guns, anti-tank rockets, anti-aircraft weapons or any other demonized instrument of any type whatsoever. The Trust Headquarters and domicile of Affiant and Affiant's wife as Trustees is NOT a compound.
140. Affiant demands that the Internal Revenue Service disclose and CANCEL any and all agreements, contracts, adhesions, laws, regulations, codes, statutes, or treaties which the United States believes bring Affiant under the jurisdiction of the United States and/or make Affiant liable to file and/or pay the so-called income tax according to items enumerated above. Affiant demands the Internal Revenue Service disclose the true nature of the fictions WILLIAM COOPER and ANNIE MORDHORST or any other fictions upon which the Internal Revenue Service is attempting to levy the so-called income tax and upon whom the federal Court has issued summons and arrest warrants.
141. The Affiant has always acted, and is acting in good faith and with reasonable cause in accordance with 26 CFR Section 1.6661-6(b)
142. The Affiant and Affiant's lawful wife are permitted to amend and/or correct any records in possession of, or maintained by, any governmental authority, which is inconsistent herewith, in accordance with Title 26 of the United States Code, Section 552a.
143. The Affiant knows that if any government employee, agent, representative, or official, to whom these letters become known, fails to state a rebuttal, said government employee, agent, representative, or official is forever estopped so to do by the maxim of law, "he who remains silent, consents."

144. The Affiant hereby gives the government agents, to whom this Contract and Declaration of Citizenship/Affidavit of Truth and Jurisdiction Challenge is directed, twenty (20) calendar days from the date that this Contract and Declaration of Citizenship/Affidavit of Truth and Jurisdiction Challenge is received by said government agents to respond to this Contract and Declaration of Citizenship/Affidavit of Truth and Jurisdiction Challenge.
145. Any statements or claims made by the Affiant in this Affidavit of Truth, properly rubutted by facts of Law, or by overriding Constitution for the united States of America, Article Three, Supreme Court rulings, shall not prejudice the Lawful validity of other claims not properly rebutted or invalidated by facts of Law.
146. All responses to this affidavit must be designated for delivery EXACTLY as prescribed below, without omitting any parentheses. Otherwise, any attempted correspondence with the Affiant will be returned to the sender, "Refused".
William, Cooper
All Rights Reserved
(c/o Harvest Trust, c/o P.O. Box 1970, Eagar, (de jure, union state of Arizona) non-assumpsit to 164
the venue of "AZ" (these united states of America) non-domestic, i.e., non-government mail delivery non-assumpsit to the venue of (85925)
The Affiant now affixes the Affiant's signature to all of the above affirmations with explicit reservation of all of Affiant's unalienable Rights without prejudice to any of those Rights.
I William, Cooper declare under penalty of perjury under the laws of the 1787 Constitution for the united States of America that the foregoing Contract and Declaration of Citizenship, Affidavit of Truth, Jurisdiction Challenge and Summary thereof is, to the best of William, Cooper's Knowledge, belief, understanding and information, true, correct certain and complete.
Further the Affiant sayeth naught.
_Signature on original._____
William, Cooper - Affiant
All Rights Reserved
(c/o Harvest Trust, c/o P.O. Box 1970, Eagar, (de jure, union state of Arizona) non-assumpsit to the venue of "AZ" (these united states of America) non-domestic, i.e., non-government mail delivery non-assumpsit to the venue of (85925)
I do attest and certify by my signature below that William, Cooper the Affiant is known to me and that I personally witnessed William, Cooper the Affiant affix his signature to this Demand, Declaration, and Affidavit and that the signature affixed above is the true and correct signature of William, Cooper the Affiant.
_Signature on original._____
John Doyel, Shamley
All Rights Reserved
(c/o 21176 Avenue 144, Porterville, (de jure, union state of California) non-assumpsit to the venue of "CA" (these united states of America) non-domestic, i.e., non-government mail delivery non-assumpsit to the venue of (93257)